

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA Nos.305 & 306/Hyd/2018  
Assessment Year: 2006-2007**

Rama Sri Krishna Mudambi, Hyderabad. PAN: ALWPM 6223 E (Appellant)	<b>Vs.</b>	The Income Tax Officer, Ward-4(1), Hyderabad. (Respondent)
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Assessee by: Sri K.A. Sai Prasad  
Revenue by: Sri Mohan Reddy, DR

Date of hearing: 25.09.2018  
Date of pronouncement: 03.10.2018

**ORDER**

**PER Smt. P. Madhavi Devi, J.M.:**

Both the above captioned appeals are filed by the assessee for the Assessment Year 2006-07. ITA No.305/H/2018 is filed against the order of the CIT(A)-1, Hyderabad dated 31.08.2017 dismissing the assessee's appeal against the assessment order passed u/s 143(3) r.w.s 147 of the Act, while ITA No.306/H/2018 is against the order of the CIT(A)-1, Hyderabad dated 31.08.2017 dismissing the assessee's appeal against the penalty order passed u/s 271(1)(c) of the Act. Both the appeals were dismissed by the CIT(A) on the ground that the assessee has not filed an application for condonation of delay.

2. The assessee has filed similar grounds of appeal in both the appeals and at the time of hearing, it is submitted that the assessee is a senior citizen and a widower who is residing with her son in UK and

due to such circumstances, the delay in filing of the appeal was not noticed and therefore, the application for condonation of delay was not filed. Learned Counsel for the Assessee prayed that both the appeals may be remitted back to the file of the CIT(A), giving liberty to the assessee to file application for condonation of delay and direct the CIT(A) to dispose of such applications on merits. Learned Departmental Representative was also heard.

3. Having regard to the contentions of the assessee that the assessee was not residing in India and therefore could not understand that there was a delay in filing of the appeals, we deem it proper and fit to remit the appeals back to the file of the CIT(A) with a liberty to assessee to file applications for condonation of delay within a period of 2 months from the date of this order and we direct the CIT(A) to dispose of such applications after giving the assessee a fair opportunity of being heard and thereafter decide the appeals on merits, if the delay is condoned by the CIT(A). Accordingly, grounds raised by the assessee in both the appeals are treated as allowed for statistical purposes.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 03<sup>rd</sup> October, 2018.

**Sd/-**  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

Hyderabad, Dated:03<sup>rd</sup> October, 2018

**OKK**

Copy to:-

- 1) Rama Sri Krishna Mudumbi C/o. Ch. Parthasarathy & Co., 1-1-298/2/B/3, 1<sup>st</sup> Floor, Sowbhagya Avenue, St. No.1, Ashoknagar, Hyderabad.

- 2) Income Tax Officer, Ward-4(1), 5<sup>th</sup> Floor, Range-4, Aayakar Bhavan, Basheerbagh, Hyderabad.
- 3) The CIT(A)-1, Hyderabad
- 4) The Pr. CIT-1, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File