

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH 'A', HYDERABAD**

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

ITA No. 101Hyd/2019
Assessment Year: 2015-16

Manisha Lalit Lalwani, vs. Income-tax Officer,
Hyderabad. Ward – 10(5), Hyderabad

PAN – ADQPL 9538D

Appellant Respondent

Assessee by: Shri M.R. Mohan Rao
Revenue by: Shri Dinesh Paduchuri

Date of hearing: 14/05/2019
Date of pronouncement: 12/06/2019

ORDER

PER S. RIFAUH RAHMAN, AM:

This appeal filed by the assessee is directed against the order of CIT(A) – 6, Hyderabad, dated, 31/10/2018 for AY 2015-16.

2. The assessee has raised two grounds of appeal against the order of CIT(A), who dismissed the appeal of the assessee in-limine on the ground that the assessee filed the appeal before him with a delay of 120 days and in its condonation petition, the assessee was unable to demonstrate the sufficient cause for the delay in filing the appeal. The CIT(A) discussed the issue elaborately with various case law and dismissed the appeal in-limine, by observing as under:

"I am not satisfied that the assessee had 'sufficient cause' for not presenting the appeal within the due date stipulated u/s 249(2)(b) of the Act. Accordingly, this is not a fit case to condone the delay in filing the appeal as envisaged u/s 249(3) of the Act and, therefore, the

appeal cannot be admitted. Thus, the appeal is dismissed in limine, as not admitted”

3. Considered the rival submissions and perused the material on record. Before us, assessee filed an ‘affidavit’ confirming the delay in filing the appeal before the CIT(A) and reasons for such delay. Considering the fact that assessee is a house wife and undergone health issues during the period of delay. Further, assessee claims that the hearing notice was served on the assessee after the date of passing the order. Therefore, to meet the ends of justice, we restore the file back to the file of the CIT(A) with a direction to condone the delay of 120 days in filing the appeal by the assessee before him and decide the appeal on merits after providing reasonable opportunity of being heard to the assessee in the matter.

4. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 12th , 2019.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Hyderabad, dated 12th June, 2019.

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Copy forwarded to:

1. *Manisha Lalit Lalwani, 102, Maruti Villa, Green Apartments, Vikrampuri, Hyderabad – 500 026.*
2. *ITO, Ward – 10(5), Hyderabad*
3. *CIT(A) - 6, Hyderabad*
4. *Pr. CIT - 6, Hyderabad*
5. *The DR, ITAT, Hyderabad*
6. *Guard File*