

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 92/VIZ/2019
(Asst. Year : 2014-15)**

Mettupalayam Sabapati vs. ITO, Ward-1,
Palanivelu, Plot No.6, Srikakulam.
Vysya Bank Colony,
Srikakulam.

PAN No. AFQPP 9356 R (Appellant) (Respondent)

Assessee by : Shri C. Subramhamyam, CA
Department By : Shri D.Manoj Kumar, Sr. DR

Date of hearing : 06/11/2019.
Date of pronouncement : 08/11/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of Id.CIT(A)-6, Hyderabad, dated 24/01/2019 for the A.Y. 2014-15.

2. When this appeal is taken up for hearing, learned Authorized Representative for the assessee has submitted that there is a delay in filing this appeal by 19 days before the Id. CIT(A) and the Id. CIT(A) dismissed the appeal on the ground that delay

condonation application has not been filed, in fact delay condonation application has already been filed, hence prayed that matter may be set aside to the Id.CIT(A) for adjudication of the appeal on merits.

3. On the other hand, learned Departmental Representative has relied on the order of the Id. CIT(A).

4. We have heard both the sides, perused the material available on record and orders of the authorities below.

5. We find that there is a delay of 19 days in filing the appeal before the Id. CIT(A). The assessee has filed an affidavit wherein he explained the reasons for delay, but Id. CIT(A) has not considered the same on the ground that there is no petition for condonation of delay. However, the assessee has filed the same affidavit before us. We have gone through the same and find that there is a sufficient cause to condone the delay. Accordingly, delay is condoned. So far as merits of the case is concerned, we set aside the order passed by the Id. CIT(A) and remit the matter back to the file of Id. CIT(A) directing him to adjudicate the appeal on merits in accordance with law after giving affordable opportunity to the assessee.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order Pronounced in open Court on this 08th day of Nov., 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 08th November, 2019.

vr/-

Copy to:

1. *The Assessee- Mettupalayam Sabapati Palanivelu, Plot No.6, Vysya Bank Colony, Srikakulam.*
2. *The Revenue - ITO, Ward-1, Srikakulam.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-6, Hyderabad.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Senior Private Secretary,
ITAT, Visakhapatnam.