

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC”, HYDERABAD**

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER

ITA No.	A.Y.	Appellant	Respondent
984/Hyd/18	2008-09	Mohammed Waheeduddin, HYDERABAD [PAN: BFKPM4934F]	Income Tax Officer, Ward-7(1), HYDERABAD
1457/Hyd/18			

For Assessee : Shri P.C.Yadav, AR
For Revenue : Shri Anil Sant, DR

Date of Hearing : 04-11-2019
Date of Pronouncement : 11-11-2019

ORDER

Both are assessee's appeals for the AY.2008-09 against the assessment completed u/s.144 r.w.s. 147 and penalty levied u/s.271(1)(c) of the Income Tax Act [Act] respectively.

2. Brief facts of the case are that, the Assessing Officer (AO) received an information that the assessee along with 19 others sold a property (totally admeasuring 1271 sq. yrds) known as 'Fareed Mansion' situated at Red Hills, Hyderabad for a consideration of Rs.60 Lakhs as against the market value of Rs.2,23,91,000/-. The AO was therefore of the opinion that the full value of the consideration should be taken at Rs.2,23,91,000/- and the assessee has to offer capital gains on such sale of the property to the extent of his share. As the assessee had not filed any return of income offering the capital

gains to tax on the said transaction, assessment was re-opened by issuance of a notice u/s.148 of the Act dt.30-03-2015. Since the addressee had left the premises with the address given in the sale deed, the notice could not be served and therefore, the same was served by affixture. None appeared for the assessee and therefore, the AO proceeded to consider the market value of the property as the sale consideration and after taking the assessee's share of property, arrived at the Long Term Capital Gain by treating the cost of acquisition at NIL.

3. Aggrieved, the assessee preferred an appeal before the CIT(A) in manual form. The Ld.CIT(A) dismissed the appeal of assessee by holding that the appeal has to be e-filed. Against the same, the assessee is in appeal before the Tribunal. Similarly after the assessment, the AO had initiated and levied penalty proceedings u/s.271(1)(c) of the Act, against which the assessee filed this appeal also manually before the CIT(A). On the ground that the appeals have to be filed electronically, CIT(A) dismissed both the appeals. Against the said orders of CIT(A), assessee is in appeal before the Tribunal.

4. Having regard to the fact that filing of appeals electronically has become mandatory during the relevant period only, and since the appeals filed manually are within time, I am inclined to set aside the order of Ld.CIT(A) and direct the assessee to file both the appeals electronically within a period of one month from the date of receipt of this order and

after that, CIT(A) shall consider the appeals on merits of the issues involved therein.

5. In the result, both the appeals of assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 11th November, 2019

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, Dated: 11-11-2019

TNMM

Copy to :

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- 2. Income Tax Officer, Ward-7(1), Hyderabad.*
- 3. CIT(Appeals)-3, Hyderabad.*
- 4. Pr.CIT-3, Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*