

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'B' BENCH : Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member
And
Shri Mohan Alankamony, Accountant Member**

**ITA No. 2206/Hyd./2018
Assessment Year: 2013-14**

M/s Srico Projects P Ltd.
H.No.178/A, MLA Colony
Road no.12, Banjara Hills
Hyderabad 500 034

Vs. ACIT, Range 3
Hyderabad

PAN: AAGCS7019F

(Appellant)

(Respondent)

For Assesse: Sh. Sai Prasad, AR.

For Revenue: Smt. Matta Padma, D.R.

Date of Hearing : 07/11/19

Date of Pronouncement : 15 /11/19

ORDER

Per Smt. P. Madhavi Devi, J.M.

This is assessee's appeal for A.Y. 2013-14 against order of CIT(A)-2, Hyderabad dated 22.7.2018, against the confirmation of penalty levied by AO u/s 271(E) of Income Tax Act, 1961.

2. At the outset it is noticed that there is a delay of 48 days in filing of the appeal before the Tribunal. The assessee has filed an affidavit along with an application for condonation of delay. He stated that the order of the CIT(A)-2, Hyderabad confirming the penalty was received by assessee on 6.8.2018 and due date for filing of the appeal before the Tribunal expired on 5.10.18. It was submitted that immediately on receipt of appellate order, the same was sent by the assessee to it's A.R. but since the Counsel for assessee was

busy in attending to his ailing wife who was admitted to ICU in a hospital due to acute renal failure, and due to his pre-occupation in performing hospital duties, the filing of the appeal got delayed. He, therefore, prayed for condonation of delay.

2.1. After hearing both the parties, we are satisfied about the reasonable cause in filing of the appeal with a delay. The delay is accordingly condoned.

3. As regards the appeal is concerned, we find that the CIT(A) has dismissed assessee's appeal for non-appearance and confirmed the assessment order only because the assessee did not appear and furnish the evidence. Since the CIT(A) has not disposed of assessee's appeal on merits, and the Ld.Counsel for assessee has also prayed for an opportunity to file relevant evidence before the CIT(A), we are inclined to set aside the order of CIT(A) and remand the issue to the file of CIT(A) for adjudication of the issue on merits, after affording the assessee a fair opportunity of hearing.

4. In the result, the assessee's appeal is allowed for statistical purposes.

Pronounced in the open Court on 15th November, 2019.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 15th November, 2019

**Gmv*

Copy to:-

- 1) M/s Sirco Projects P Ltd., H.No. 178/A, MLA Colony, Road no.12, Banjara Hills, Hyderabad 500 034.
- 2) The ACIT, Range 3, Hyderabad.
- 3) The CIT(A)-2, Hyderabad
The Pr.CIT-3, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File

1.	Draft dictated on	07/11/19
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3.	Draft placed before the second Member	
4.	Draft approved by second Member	
5.	Approved Draft comes to SrPS	
6.	Kept for Pronouncement	15/11/19
7.	File sent to Bench Clerk	