

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A-SMC", HYDERABAD

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.1117/Hyd/2018		
Assessment Year: 2012-13		
M/s. Central Publishers, D.No.5-8-526, Abids, Hyderabad - 01. PAN: AACFC 4621 K	Vs.	Income Tax Officer, Ward-5(3), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Sri N. Murthy Naik, DR	
Date of hearing:	12/12/2019	
Date of pronouncement:	18/12/2019	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-4, Hyderabad in appeal No. 0136/15-16/ITO,Wd.5(3)/CIT(A)-4/Hyd/2017-18, dated 19/02/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2012-13.

2. The assessee has raised the following grounds in its appeal:

"1. *The order of the Ld. CIT(A) is contrary to law, facts & circumstances of the case.*

2. *The Appellate commissioner ought not to have dismissed the case ex-parte when the assessee had filed an adjournment letter seeking adjournment.*
3. *The appellate Commissioner erred in confirming the addition of Rs. 6,52,555/- as unexplained cash credits, added by the A.O.*
4. *The Appellate Commissioner erred in confirming the disallowance of Rs. 4,50,000/- U/s. 40(a)(ia), disallowed by the A.O.*
5. *Any other grounds which the appellant may urge either at or before the date of hearing.”*

3. At the outset, it is observed from the record that there is a delay of 16 days in filing the appeal before the Tribunal. In this regard, the Mr. Ravinder, Managing Partner of the assessee had submitted an affidavit seeking condonation of delay wherein the reasons for not filing the appeal within the prescribed time limit was explained. For reference, the relevant portions from the affidavit is extracted herein below:-

“7. The reasons for delay of 16 days was that the undersigned’s spouse had expired in the month of February, 2018. As a consequence, the undersigned was not attending to the business affairs and also during the said period the undersigned was travelling to various places to perform religious rites.

That on the undersigned return to Hyderabad, we had filed the appeal with a delay of 16 days.”

4. On perusal of the affidavit filed by the assessee explaining the reasons for delay in filing the appeal before the Tribunal, I find merit in his submissions. Considering the reasons put forth by the assessee, in

the interest of justice, I hereby condone the delay in the filing the appeal before the Tribunal.

5. On perusing the Order of the Ld. CIT (A) it is apparent that the Ld. CIT (A) had posted the appeal for hearing on three occasions i.e., on 29/5/2017, 21/11/2017 and finally on 12/2/2018. However, none appeared on behalf of the assessee before the Ld. CIT(A) on the abovementioned dates of hearing, therefore the Ld. CIT(A) was left with no other option except to pass ex-parte order however on merits. But it is evident from the order of the ld. CIT (A) that he has dismissed the appeal of the assessee in limine without considering the issue on merits. In these circumstances, though the assessee had not co-operated before the Ld CIT (A), I am of the considered view that the appeal is required to be remitted back to the file of the Ld. CIT (A) to decide the issue on merits. Accordingly, I hereby remit the matter back to the file of the Ld. CIT(A) to decide the appeal afresh on merits after affording an opportunity to the assessee of being heard. I also direct the assessee and his representative to promptly cooperate before the Ld. CIT(A) in the proceedings, failing which the Ld. CIT(A) shall be at liberty to pass appropriate order based on law and merits taking into consideration of the materials on record. It is ordered accordingly.

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

Pronounced in the open Court on 18th December, 2019.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 18th December, 2019

OKK

Copy to:-

- 1) M/s. Central Publishers, D.No.5-8-526, Abids, Hyderabad – 500 001.
- 2) Income Tax Officer, Ward-5(3), Hyderabad.
- 3) The CIT(A)-4, Hyderabad
- 4) The Pr. CIT-4, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File