

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad ' B ' SMC Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member**

ITA No.1209/Hyd/2019		
Assessment Year: 2016-17		
Shri Chandra Sekhar Reddy Vanga, Medak PAN:AGZPV0803H (Appellant)	Vs.	Asstt. Commissioner of Income Tax, Circle 15(1) Hyderabad (Respondent)
Assessee by:	Sri Bharath TSR	
Revenue by:	Smt. N. Swapna, DR	
Date of hearing:	07/01/2020	
Date of pronouncement:	08/01/2020	

**ORDER**

This is assessee's appeal for the A.Y 2016-17 against the order of the CIT (A)-7, Hyderabad, dated 20.05.2019. This appeal is against the order of the CIT (A) in refusing to condone the delay of 14 days.

2. Brief facts of the case are that the assessee, an individual and a civil contractor, filed his return of income for the A.Y 2016-17 on 17.10.2016 declaring a total income of Rs.18,88,090/-. The case was selected for scrutiny under CASS and notices u/s 142(1) and 143(2) were issued. However, since none appeared before the AO, the assessment was completed ex-parte by the AO by estimating the income at 5% of the total receipts as profit from the business.

3. Aggrieved, the assessee preferred an appeal before the CIT (A) with a delay of 14 days. In the condonation petition, the

assessee has stated that the delay was due to non-cooperation from his C.A. The CIT (A) however, refused to condone the delay and also did not deal with the merits of the issue in the appeal and the assessee is in appeal before the Tribunal.

4. The learned Counsel for the assessee reiterated the submissions made by the assessee in the condonation delay petition filed before the CIT (A) which is reproduced by the CIT (A) at Para 4 of his order.

5. The learned DR supported the orders of the authorities below.

6. Having regard to the rival contentions and the material on record, I am satisfied that there is a reasonable cause for the delay of 14 days in filing of the appeal before the CIT (A). I, therefore, condone the delay and remit the issue to the file of the AO with a direction to the assessee to appear and file all the relevant details before the AO and the AO is directed to complete the assessment in accordance with law, after giving the assessee a fair opportunity of hearing.

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

Order pronounced in the Open Court on 8<sup>th</sup> January, 2020.

**Sd/-**

**(P. MADHAVI DEVI)  
JUDICIAL MEMBER**

Hyderabad, dated 8<sup>th</sup> January, 2020.

***Vinodan/sps***

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- 2 ACIT, Circle 15(1) I.T. Towers, AC Guards, Masab Tank,  
Hyderabad
- 3 CIT (A)-7 Hyderabad
- 4 Pr. CIT – 7 Hyderaba
- 5 The DR, ITAT Hyderabad
- 6 Guard File

*By Order*