

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH 'SMC-B', HYDERABAD**

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER

ITA No. 373/Hyd/2018
Assessment Year: 2009-10

Late Sri Raghupathi vs. Income-tax Officer,
Reddy Venkannagiri Ward – 4(2), Hyderabad.
(Represented by legal heir
Sri Bansidhar Reddy,
Hyd.)

PAN – AAHPCV 0663 R

Appellant

Respondent

Assessee by: Shri K.C. Devdas
Revenue by: Smt. K.J. Divya

Date of hearing: 28/11/2019
Date of pronouncement: 08/01/2020

ORDER

This is an appeal filed by the assessee against the order of CIT(A) – 1, Hyderabad dated 18/08/2017 for AY 2009-10.

2. On perusal of record, we find that there is a delay of 37 days in filing of this appeal and the assessee has filed an application seeking condonation of delay. As regards the reasons for the delay, it has been explained that the assessee was 70 years old and was suffering from high BP and other age related issues and was also admitted to hospital during the period in which the appeal was supposed to be filed before the Tribunal, resulting in the delay in filing of the appeal before the Tribunal.

2.1 The Id. DR was also heard. I find that the reasons given by the assessee for the delay in filing the appeal before the Tribunal are reasonable. Therefore, the delay is condoned.

3. As far as merits of the appeal is concerned, the Id. counsel for the assessee submitted that the CIT(A)'s order is ex-parte-assessee and sought remand of the appeal to the file of CIT(A) for fresh hearing and adjudication on merits.

4. I have gone through the order of the CIT(A) and I find that though there is a discussion on merits of the issues, the CIT(A) has confirmed the addition made by the AO only because the assessee has not been able to furnish any evidence in support of his case. The Id. counsel for the assessee has submitted that the assessee is the LR of his father, and, therefore, needed some time to get relevant information and that he is ready to furnish the information now. Taking the same into consideration and in the peculiar circumstances of the case, I deem it fit and proper to remand the issue to the file of CIT(A) with a direction to reconsider the issue on merits and the assessee shall be allowed to file the relevant evidence before the CIT(A). The assessee is directed to cooperate with the CIT(A) for early disposal of the case.

Accordingly, the appeal is treated as allowed for statistical purposes.

5. In the result, appeal of the assessee is treated as allowed for statistical purpose.

Pronounced in the open court on 8th January, 2020

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, dated 8th January, 2020

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Copy forwarded to:

1. *Late. Sri Raghupathi Reddy Venkannagiri (represented by legal heir Sri V. Bansidhar Reddy),
C/o V. Sridhar & co., CAs., 12-2-823/A/78, Geeta Apartments, Santoshnagar Colony, Mehdipatnam, Hyd.
– 500 028*
2. *ITO, Ward – 4(2), Hyderabad.*
3. *CIT(A) - 1, Hyderabad.*
4. *Pr. CIT – 1, Hyderabad.*
5. *The DR, ITAT, Hyderabad*
6. *Guard File*