

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "B", HYDERABAD

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No.1938/Hyd/2018		
Assessment Year: 2014-15		
Railone Projects Private Limited, Hyderabad. PAN: AAECR 2287 H	Vs.	DCIT, Circle-3(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Sri T. Chaitanya Kumar	
Revenue by:	Sri Sunil Kumar Pandey, DR	
Date of hearing:	21/01/2020	
Date of pronouncement:	21/02/2020	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

This appeal is filed by the assessee against the order of the Ld. CIT(A)-3, Hyderabad in appeal No.0026/DCIT-3(1)/Hyd/CIT(A)-3/2017-18, dated 20/07/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2014-15.

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

- “1. *The order of the Ld. CIT(A) is erroneous both on acts and in law.*
2. *The Ld. CIT(A) erred in dismissing an appeal without considering facts / merits of case.*
3. *The Ld. CIT(A) ought to have observed that the appellant explained reason delay in filing an appeal.*

4. *The order of the Ld. CIT(A) erred in dismissing the appeal without condoning the delay as prayed by the appellant.*
5. *Any other ground or grounds that may be urged at the time of hearing.”*

3. At the outset, the Ld. AR submitted before us that there was delay in filing the appeal before the Ld. CIT(A) for 256 days because the concerned employees of the assessee had not informed the management about the receipt of Assessment Order. It was further submitted that the assessee had filed petition seeking condonation of delay before the Ld. CIT (A) explaining the above stated reasons. The Ld. AR further stated that the Ld. CIT(A) had rejected the assessee's condonation petition and dismissed the assessee's appeal by holding that there is no tangible reason for delay in filing the appeal. Therefore, it was pleaded, that the matter may be remitted back to the file of the Ld. CIT(A) with directions to condone the delay in filing the appeal and thereafter decide the appeal on merits. On the other hand, Ld. DR vehemently opposed to the submissions of the Ld. AR and argued that the assessee has failed to discharge the onus of giving sufficient reason / cause for the delay in filing the appeal and therefore, there is no need to interfere with order of the Ld. CIT(A).

4. We have heard the rival submissions and carefully perused the materials on record. It is apparent from the order of the Ld. CIT(A) that the delay of 256 days in filing the appeal before the Ld. CIT(A) had

occurred due to no fault of the assessee. In such circumstances, it is not appropriate to dismiss the appeal by not condoning the delay in filing the appeal when the assessee has a reasonable case on merits. Therefore, in the interest of justice, we hereby direct the Ld. CIT (A) to condone the delay in filing the appeal and decide the matter in accordance with law and merit after affording sufficient opportunity to the assessee of being heard. It is ordered accordingly.

5. In the result, appeal filed by the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on 21st February, 2020.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated:21st February, 2020

OKK

Copy to:-

- 1) Railone Projects Private Limited C/o. T. Chaitanya Kumar, Advocate, Flat No. 102, Gouri Apartment, Urdulane, Himayatnagar, Hyderabad.
- 2) DCIT, Circle-3(1), Hyderabad.
- 3) The CIT(A)-3, Hyderabad
- 4) The Pr. CIT-3, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File