

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

(Through Video Conferencing)

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

ITA No. 315/Hyd./2020

A.Y. 2012-13

&

ITA No. 316/Hyd./2020

A.Y. 2013-14

Sri Venkata Satyanarayana Raju Indukuri
Hyderabad

vs. ACIT, Circle 8(1)
Hyderabad

PAN: AAPPI9978J

ITA No.317/Hyd/2020

A.Y. 2014-15

Safeway Infra
Hyderabad

vs. ACIT, Circle 8(1)
Hyderabad

PAN: ABXFS7382R

(Appellant)

(Respondent)

For Appellant: Sh. Ravi Bharadwaj, Adv.
For Respondent: Sh. Sunil Kumar Pandey, D.R.

Date of Hearing : 24/11/2020

Date of Pronouncement : 26/11/2020

ORDER

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

All these appeals are filed by respective assesseees for the A.Ys
2012-13, 2013-14 and 2014-15 respectively.

All the three appeals filed by respective assesseees were taken up for hearing on 24.11.2020 through video conference and both the parties were heard.

2. At the outset, there is a delay of 221 days in filing appeal for the A.Y. 2012-13 and there is a delay of 159 days in filing the appeal for A.Y. 2013-14 by the assessee Sri Venkata Satyanarayana Raju Indukuri and there is a delay of 393 days in filing the appeal by the assessee M/s Safeway Infra for A.Y. 2014-15 respectively. The assessee individual is the Managing Partner of the firm Safeway Infra, Hyderabad and has filed an affidavit giving reasons for condonation of delay for all the three appeals. It is stated that during the course of assessment proceedings the assessee had appointed a Chartered Accountant as their Authorised Representative to represent the matters before the CIT(A). However, due to certain financial disputes between the assessee and the A.R. the A.R. did not inform the assessee regarding the order passed by the CIT(A) and only when the assessee has enquired from the A.R. regarding the status of the appeal, it came to light at that time that the orders were already passed by the CIT(A) and the appeals before ITAT are yet to be filed. It is further submitted that the assessee has taken immediate steps and filed appeals before the ITAT due to which there was delay and prayed for condonation of delay.

2.1. Ld.DR has brought to our notice that assessee did not appear before the A.O. and even before the CIT(A) though the appeals were filed with a delay, and even before the ITAT the appeals were filed with a delay. Therefore it was submitted that the assessee has never cooperated with the authorities below.

3. Having regard to rival contentions and material placed on record, we find that the assessee has never appeared before the authorities below. However, due to the reasons given in the Application for condonation of delay, we are satisfied that there was a reasonable cause for the assessee in filing the appeals before the Tribunal with a delay. However, as there was also a delay in filing the appeals before the CIT(A) and since the assessee has not

appeared before the AO also, we are inclined to condone the delay in filing of the appeals before the Tribunal and also before the CIT(A), subject to the condition that the assessee in each of the appeals, shall pay a sum of Rs.10,000/- to Prime Minister's Care Fund within a period of 01 month from the date of receipt of this order. On filing proof of such payment by the assessees, the AO shall reconsider the issues on merits in accordance with law. Needless to mention that the assessee shall be given a fair opportunity of hearing and the assessee also shall cooperate with the AO for early completion of the assessment.

4. In the result, all the appeals filed by respective assessees are treated as allowed for statistical purposes.

Order pronounced on 26th November, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 26th November, 2020.

*gmv

Copy forwarded to:

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3. ACIT, Circle 8(1), Hyderabad.
4. ACIT, Range 8, Hyderabad.
5. CIT(A)-2, Hyderabad / CIT(A)-2, Guntur
6. Pr.CIT-2, Hyderabad
7. DR, ITAT, Hyderabad.
8. Guard File.