

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

**(Through Video Conference)**

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

**ITA No. 947/Hyd./2019  
Assessment Year: 2015-16**

M/s Swarna Educational Academy  
Hyderabad

vs. ITO (Exemptions)-4  
Hyderabad

PAN: AATFS 9420 R  
**(Appellant)**

**(Respondent)**

**For Assessee:** Sh. V. Siva Kumar, Adv.  
**For Revenue:** Sh. Rohit Majumdar, D.R.

**Date of Hearing** : 07/12/2020

**Date of Pronouncement** : 09/12/2020

**ORDER**

This is assessee's appeal against the order of CIT(A)-9, Hyderabad dated 27.03.2019 relating to A.Y. 2015-16.

This appeal was taken up for hearing through Video Conference on 07.12.2020 and both the parties were heard.

2. It is noticed that the assessee has filed appeal before the CIT(A) against the assessment order denying the claim of exemptions claimed u/s 11 of the Income Tax Act, 1961 (the Act), and the appeal was filed with a delay of 22 days. The CIT(A) has refused to condone the delay and disposed the appeal on merits.

2.1. The Ld.Counsel for the assessee submitted that the delay of 22 days may kindly be condoned and the CIT(A) may be directed to dispose of the appeal on merits in accordance with law.

2.2. The Ld.D.R. opposed the condonation of delay and remand to CIT(A).

3. Having regard to rival contentions and material placed on record, I find that the delay is of 22 days and as per the reasons given in the Petition for condonation of delay, I am convinced that the delay is neither wilful nor intentional. Therefore, I condone the delay and the appeal is remanded to the file of CIT(A) with a direction to decide the appeal on merits.

**4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.**

Order pronounced in Open Court on 09/12/2020.

Sd/-  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

Dated: 09<sup>th</sup> December, 2020

- *gmv*

Copy of Order forwarded to:

1. Swarna Educational Academy, H.No.1-4-176/1, Kistamma Residential Complex, Suchitra Road, Old Alwal, Secunderabad – 500 010, Telangana.
2. ITO (Exemptions) - 4 , Hyderabad.
3. CIT(A)-9, Hyderabad. 4. ACIT (Exemptions), Hyderabad
5. Pr.CIT (Exemptions) Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File