

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
and  
LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA Nos. 1861 & 1862/H/2019 Assessment Years: 2012-13 & 2014-15		
Gangadhar Mukka, Jagityal PAN - ABLPM 9245R (Appellant)	Vs.	Income-tax Officer, Ward - 3, Karimnagar. (Respondent)
Assessee by:		Smt. S. Sandhya
Revenue by:		Shri Balakrishna
Date of hearing:		04/02/2021
Date of pronouncement:		08/02/2021

**ORDER**

**PER BENCH:**

Both these assessee's appeals for AY 2012-13 & 201415 is directed against the CITCA) - 12, Hyderabad's orders dated 24/09/2019 and 20/09/2019 passed in case Nos. 10116/2019-20 and 10253/2018-19 involving proceedings u/s 143(3) rws 263 and 143(3) of the Income-tax Act, 1961 ; in short "the Act".

2. I notice at the outset that assessee's instant appeals suffer from 14 days delay in filing. To this effect, assessee filed condonation petitions along with affidavit affirming the reasons therein inter-alia that at the relevant point of time assessee fell sick which caused the impugned delay resulting in filing of the instant appeals and it was not intentional or deliberate on the part of the assessee but beyond his control. Case law Collector Land Acquisition vs Mst. Katiji & Drs, 1987 AIR 1353 (SC) and University of Delhi Vs. Union of India, Civil Appeal No. 9488 & 9489/2019 dated 17 December, 2019, hold that such a delay; supported by cogent reasons, deserves to be condoned so as to make way for the cause of substantial justice. We accordingly hold that assessee's impugned delay of 14 days is neither intentional nor deliberate but due to beyond his control. Case is now taken up for adjudication on merits.

3. At the outset, Learned AR submitted that the assessee has filed for settlement sought in the Form-I & II under the Direct Tax Vivad Se Vishwas Scheme, 2020 before the

prescribed authority(ies) therein. Learned DR has no objection to the submission made by the Learned AR of the assessee in this regard.

4. On perusal of the documents placed on record of the Tribunal, I find that the assesses' have proposed to settle the cases taking the benefit under the Direct Tax Vivad Se Vishwas Bill, 2020. I, therefore, am of the opinion that the instant appeals of the assessee's deserve to be dismissed at this stage with a rider that it shall be very much open to the assessee's/taxpayers to seek revival of the cases before the Tribunal, if their settlement petitions hereinabove are rejected for the technical reasons.

5. In the result, Assessee's appeals are dismissed in above terms.

Pronounced in the open court on 8<sup>th</sup> February, 2021.

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Hyderabad, Dated: 8<sup>th</sup> February, 2021.

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<i>1</i>	<i>Gangadhar Mukka, No. 1-3-160/1, Krishna Nagar, Jagityal - 505 327</i>
<i>2</i>	<i>ITO, Ward - 3, Karimnagar</i>
<i>3</i>	<i>CIT(A) - 12, Hyderabad.</i>
<i>4</i>	<i>Pr. CIT - 2, Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>