

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD  
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER  
AND  
SHRI S.S. GODARA, JUDICIAL MEMBER

ITA No.1734, 1735 and 1736/Hyd/2018	
Assessment Years: 2013-14	
Zen Adsorptions Private Limited, Hyderabad. AAACZ1738 K  (Appellant)	Vs. Income Tax Officer (TDS), TDS Ward-2(4), Hyderabad.  (Respondent)
Assessee by:	None
Revenue by:	Shri Rohit Mujumdar, DR
Date of hearing:	11/1/2021
Date of pronouncement:	04/2/2021

ORDER

PER A. MOHAN ALANKAMONY, AM.:

All these appeals are filed by the assessee against the order of the Ld. CIT (A)-8, Hyderabad in appeal Nos. 10175, 10176 & 10174/CIT(A)-8/Hyd/2017-18, dated 25/06/2018 passed U/s. 200A r.w.s 250(6) of the Act for the AY: 2013-14.

2. The assessee has raised three similar grounds in all its appeals which are identical and they are extracted herein below for reference: -

- “1. *The Order of the Ld. CIT (A)-8, Hyderabad in holding that the Appellant had not moved any request for condonation of delay in filing the appeal is contrary to*

*the facts and evidence on record. Therefore, the order is unsustainable in law and on facts.*

2. *The Ld. CIT (A) failed to note that the application for condonation of delay was filed in person during the course of hearing. Therefore, in holding to the contrary.*
3. *Any other ground(s) that may be urged at the time of hearing.”*

3. At the time of hearing, none appeared before us on behalf of the assessee to represent its cases. On examining the record, we find that there was a delay of 1271 days, 1272 days and 1084 days in filing the appeals before the Ld. CIT (A) from the date of orders of the Ld. DCIT, CPC-TDS passed U/s. 200A(1) of the Act. From the records, we have further observed that it was the submission of the assessee that though the assessee's Counsel had personally appeared before the Ld. CIT (A) and explained the reasons for delay in filing the appeals before the Ld. CIT (A) and also filed applications seeking condonation of delay for all the three Quarters, the Ld. CIT (A) did not consider the assessee's submissions for condonation of delay and dismissed the appeals. It was therefore pleaded that the delay in filing the appeals before the Ld. CIT(A) may be condoned and the matter may be remitted back to the file of the Ld CIT (A) in order to provide one more opportunity to the assessee of being heard on merits. Ld. DR, on the other hand, vehemently argued before us stating that the onus is on the assessee to produce evidence for the delay while seeking condonation of delay which the assessee had not complied. The Ld. DR. further argued stating that in the absence of any such evidence, the Ld. CIT(A) was just in not condoning the delay

and dismissing the appeals of the assessee. It was therefore pleaded that the order of the Ld. CIT(A) does not call for any interference.

5. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) had given sufficient opportunities to the assessee to explain the reasons for the delay and furnish evidence for the same. Since, the assessee could not convincingly explain the reasons for the delay in filing the appeal with evidence, the Ld. CIT (A) was left with no other option except to dismiss the appeals of the assessee. In this situation, We do not find much strength in the submissions of the assessee. However, considering the issues involved in the appeals and the prayer of the assessee, in the interest of justice, We hereby condone the delay in filing the appeals before the Ld.CIT(A) and remit the matter back to the file of Ld. CIT (A) in order to consider the appeals afresh on merits by providing one more opportunity to the assessee of being heard. At the same breath, We also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

6. In the result, all the three appeals filed by the assessee are allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on the fourth of February, 2021.

Sd/-  
(S.S. GODARA)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 04<sup>th</sup> February, 2021.

OKK

Copy to:-

1.	M/s. Zen Adsorptions Private Limited, Plot No.35, Zen House, Swamy Ayyappa Society, Madhapur, Hyderabad-500081.
2.	Income Tax Officer (TDS), TDS Ward-2(4), Hyderabad.
3.	The Commissioner of Income Tax (Appeals)-8, Hyderabad.
4.	The Commissioner of Income Tax (TDS), Hyderabad.
5.	The Departmental Representative, ITAT, Hyderabad.
6.	Guard File