

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "A", LUCKNOW**

**[Through Virtual Hearing]**

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND  
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

**ITA No. 455/Lkw/2020  
Assessment Year 2014-15**

Smt. Lata Singh, W/o Shri Ajay Pal Singh, C-319, Nirala Nagar, Lucknow PAN AIDPS 4651C	Vs.	Income Tax Officer-3(5), Lucknow
(Appellant)		(Respondent)

Appellant by	Application for withdrawal of appeal
Respondent by	Shri Harish Gidwani, CIT DR
Date of hearing	11/02/2021
Date of pronouncement	15/02/2021

**ORDER**

**PER T.S. KAPOOR, A.M. :**

This is assessee's appeal for Assessment Year 2014-15 against the order of the Id. CIT(A)-I, Lucknow dated 11.10.2019.

2. The assessee's appeal is delayed by three hundred eighty one days. An application for condonation of delay has been filed, accompanied by an affidavit of the assessee. The contents of the application for condonation of delay are as under:

1. *That the order of Ld. CIT (Appeals)-I, Lucknow Dt. 11.10.2019 was received by the assessee on 15.10.2019 and hence the original period of*

*limitation to file the appeal before the Hon'ble ITAT was available till 15.12.2019.*

2. *That the order of Ld. CIT (Appeals)-1 Dt. 11.10.2019 was uploaded over the e-mail of the assessee but the assessee had not checked her email due to lack of knowledge of computer.*
3. *That erstwhile assessee was living in parental house at C-3, Nirala Nagar, Lucknow from where she recently shifted to 403, BCC Residency, Valmiki Marg, Lucknow. However, in Income Tax Records old address of the assessee is registered. Therefore, assessee could not even get the hard copy of the order passed (Copy of address proof enclosed).*
4. *That the assessee is a housewife and her spouse is a retired Government servant and she had gone to Bombay for the purpose of medical checkup and she stayed in Mumbai for substantial period of 2019 and when came back to Lucknow could not coordinate with her council to get update of case filed before first Appellate authority. Meanwhile, due to spread out of Covid-19 in India, she could not keep the track of pendency of appeal.*
5. *That due to keeping in different health in F.Y. 2019-20 & due to spread out of COVID-19, appellant could not get time to approach her council for progress of her pending appeal & due to these bonafide reasons, she even could not file her return of A.Y. 2019-20 which was originally due on 31/03/2020 but extended till Nov-2020. When in Nov-2020 the present council of the assessee filed the return on 30/11/2020, Also came to know disposal of appeal by First Appellate Authority. Therefore on such date assessee came to know about such facts. (Copy of (ITR acknowledgement enclosed).*
6. *There is no malafide in the assessee not preferring the appeal within the prescribed period of limitation and accordingly it is prayed that the delay of 381 days may kindly be condoned in the interest of justice and the appeal be heard on merits."*

3. In view of the above contents of the application for condonation of delay, duly supported by affidavit of the assessee, it is seen that the assessee was prevented by sufficient cause from filing the appeal in time. The delay is inadvertent. Ld. DR also did not raise any objection against condonation of delay. Accordingly, the delay of three hundred eighty one days in filing the appeal is condoned.

4. At the outset, it was noticed that the assessee has submitted application, received by the Registry of this Office on 05.02.2021, vide which it has been submitted that the Principal Commissioner of Income Tax, Lucknow-1 has issued a certificate in Form No.3 on 07.01.2021 under the Vivad Se Vishwas Scheme, therefore, the assessee wants to withdraw the appeal. Ld. DR has no objection. Accordingly, we permit the assessee to withdraw the appeal.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

(Order pronounced in the open court on 15/02/2021)

Sd/-  
**(A.D. Jain)**  
**Vice President**

Sd/-  
**(T.S. Kapoor)**  
**Accountant Member**

Aks -  
Dtd. 15/02/2021

*Copy of order forwarded to:*

<i>(1) The appellant</i>	<i>(2) The respondent</i>
<i>(3) Commissioner</i>	<i>(4) CIT(A)</i>
<i>(5) Departmental Representative</i>	<i>(6) Guard File</i>

By order