

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 1194/HYD/2019**

Assessment Year: 2014-15

Brightcom Group Limited, ACIT, Circle-16(1),  
(earlier known as Lycos Internet Vs HYDERABAD  
Limited),  
HYDERABAD  
[PAN: AAACL5827B]

(Appellant)

(Respondent)

For Assessee : Shri P.Murali Mohana Rao, AR  
For Revenue : Shri Y.V.S.T.Sai, CIT-DR

Date of Hearing : 17-02-2021

Date of Pronouncement : 18-03-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

This assessee's appeal for AY.2014-15 arises from the CIT(A)-4, Hyderabad's order dated 28-09-2018 passed in appeal No.10193/17-18/ACIT, Cir.16(1)/CIT(A)-4/Hyd/18-19 in proceedings u/s.144 r.w.s.147 of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both parties. Case file perused.

2. It transpires at the outset with the able assistance of both the parties that the CIT(A) has declined the assessee's appeal in *limine* for the reason that it had not paid self-assessment tax of Rs.4,36,52,738/- u/s.140A or advance tax u/s.208 & 219 of the Act; respectively.

3. Learned counsel's only argument during the course of hearing is that the assessee has now paid the default amount of tax and therefore, it is very much entitled for admission of its lower appeal. We notice in this factual backdrop that tribunal's co-ordinate bench decision in Shamraj Moorjani Vs. DCIT (2005) 93 TTJ (Hyd) 927 takes into consideration various case law i.e.,

- i. CIT Vs. Filmistan Ltd., [42 ITR 163] (SC);
- ii. Anil Sanghi Vs. ACIT (2003) [85 ITD 73];  
(ITAT, Delhi, Special Bench);
- iii. Mela Ram and Sons Vs. CIT [29 ITR 607] (SC);

to hold that appeals filed before the CIT(A) should be deemed as properly filed on the date of payment of admitted tax on returned income, though the memo of appeal was presented within time and all that remains for consideration before the CIT(A) is whether the delay ought be condoned or not. We follow the very course of action herein as well and restore the assessee's instant appeal back to the CIT(A) for his afresh appropriate adjudication in above terms. The assessee shall appear on or before 31-08-2021 with all the details of payments of tax due, at its own risk and responsibility.

4. This assessee's appeal is treated as allowed for statistical purposes in above terms.

*Order pronounced in the open court on 18<sup>th</sup> March, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad, Dated: 18-03-2021

Copy to :

*1. Brightcom Group Limited (earlier known as Lycos Internet Limited), C/o.P.Murali & Co., Chartered Accountants, 6-3-655/2/3, 1<sup>st</sup> Floor, Somajiguda, Hyderabad.*

*2. The ACIT, Circle-16(1), Hyderabad.*

*3. CIT(Appeals)-4, Hyderabad.*

*4. Pr.CIT-4, Hyderabad.*

*5. D.R. ITAT, Hyderabad.*

*6. Guard File.*