

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

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

	ITA No.1325/Hyd/2019		
	AY: 2014-15		
T. Karunasree, Hyderabad. PAN: ACHPT 4031 H	VS.	Income Tax Officer, Ward-2(4), Hyderabad.	
(Appellant)		(Respondent)	
Assessee by:	Shri S. Rama Rao		
Revenue by:	Smt. Nivedita Biswas, DR		
Date of hearing:	03/03/2021		
Date of pronouncement:	05/05/2021		

ORDER

PER A. MOHAN ALANKAMONY, A.M:

This appeal is filed by the assessee against the order of the Ld. Pr. Pr. CIT-2, Hyderabad in F.No. 48/CIT-2/263(10)/2017-18, dated 28/03/2019 passed U/s. 263 of the Act for the AY 2014-15.

2. The assessee has raised five grounds in her appeal and they are extracted herein below for reference:-

- “1. *The Order of the Learned Pr. Commissioner of Income Tax is erroneous both on facts and in law.*
2. *The Learned Principal Commissioner of Income Tax erred in holding that there is any error in the assessment order U/s. 143(3) passed on 30/12/2016 by the ITO, Ward-2(4), Hyderabad.*
3. *The Learned Principal Commissioner of Income Tax ought to have seen that the LTCG, STCG and the deduction U/s. 54F were correctly arrived at and that, therefore, there is no error in the assessment made by the AO.*
4. *The Learned Principal Commissioner of Income Tax erred in setting aside the assessment order passed on 30/12/2016 and in directing the Assessing Officer to re-do the assessment.*
5. *Any other ground or grounds that may be urged at the time of hearing.”*

3. At the outset, the Ld. AR submitted before us that there is a delay of 84 days in filing the appeal before the Tribunal. In this regard, the assessee had submitted a petition for condonation of delay wherein the reasons for filing the appeal beyond the prescribed time limit was explained. For reference, the relevant portion from the affidavit is extracted herein below: -

“.....The petitioner’s husband Sri T. Narasimha Rao who is looking after all the Income Tax matters of the petitioner was not well during the first fortnight of August, 2019 and therefore, he could consult the Advocate on 20th August, 2019. During discussions it transpired that an appeal also lies against the order of the Pr. CIT-2 setting aside the assessment made originally. The appeal was got prepared on 24/08/2019 and the same is being filed before the Hon’ble ITAT on 26/08/2019 (24th and 25th August, 2019 being closed holidays for the Hon’ble Tribunal on account of Saturday and Sunday). There is a delay of 84 days. The petitioner humbly submits that the delay is for the reasons submitted above which are beyond the control of the petitioner and is not intentional. The petitioner therefore prays that the Hon’ble Income Tax Appellate Tribunal to kindly condone the delay and pass appropriate orders granting relief as prayed for.”

4. On perusal of the affidavit filed by the assessee, We find that the delay of 84 days in filing of the assessee’s appeal before the Tribunal

has occurred because of ill health of the assessee's husband due to which the assessee could not approach his Counsel. Therefore, considering the prayer of the assessee, in the interest of justice, We hereby condone the delay of 84 days in filing the appeal before the Tribunal and proceed to adjudicate the appeal on merits.

5. At the outset, the Ld. AR for the assessee placed before us letter dated 02/03/2021 and submitted that subsequent to the order passed by the Ld.CIT U/s.263 of the Act the assessee got relief on merits before the Ld CIT (A). It was therefore submitted that the assessee desires to withdraw her present appeal. The relevant portion from the assessee's letter (supra) is extracted herein below for reference:-

"It is submitted that on receipt of the order U/s. 263 of the IT Act, the Assessing Officer i.e, Income Tax Officer, Ward-2(4), Hyderabad passed an order U/s. 143(3) r.w.s 263 on 28/06/2015 and determined the total income at Rs. 1,28,19,437/-. Against the said order, the appellant filed an appeal before the Hon'ble CIT (A). Vide the order No. ITA No. 13596/2019-20/CIT (A)-2, dated 29/05/2020 decided the appeal. In the said appeal, the Ld CIT (A) allowed the ground as mentioned in page 22 of the order. Copies of the orders of the Assessing Officer and the Ld. CIT (A) are submitted.

In view of the order of the Ld. CIT (A), the appellant submits that there is no grievance against the order U/s. 263 and requests the Hon'ble Income Tax Appellate Tribunal to kindly treat the appeal as redundant."

6. On perusal of the letter dated 02/03/2021 filed by the assessee seeking permission to withdraw her present appeal, We find it appropriate to dismiss the appeal of the assessee as withdraw. It is ordered accordingly.

7. In the result, appeal filed by the assessee is dismissed as withdrawn.

Pronounced in the open Court on the 05th May, 2021.

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 05th May, 2021.

OKK

Copy to:-

- 1) T. Karunasree, Plot No.19, Road No.2, Vasavi Colony, Kothapet, Hyderabad – 500 035.
- 2) Income Tax Officer, Ward-2(4), Signature Towers, Opp. Botanical Garden, Kothaguda, Hyderabad.
- 3) The Pr. CIT-2, Hyderabad.
- 4) The DR, ITAT, Hyderabad
- 5) Guard File