

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

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

ITA Nos. 1785 & 1786/H/2019 Assessment Year: 2017-18 & 2018-19		
Brijkishor Ghurka, Hyderabad. PAN - AEIPG 9128H (Appellant)	Vs.	Income-tax Officer, Ward - 10(1), Hyderabad. (Respondent)
Assessee by:		Shri K.C. Devdas
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		30/06/2021
Date of pronouncement:		19/07/2021

ORDER

PER L.P. SAHU, A.M.:

Both these appeals filed by the assessee are directed against CIT(A) - 6, Hyderabad's separate orders dated 31/10/2019 for AYs 2017-18 & 2018-19 involving proceedings u/s 139(9) of the Income Tax Act, 1961 ; in short "the Act".

2. In the grounds of appeal in both the appeals, the preliminary contention of the assessee is that the CIT(A)

has not condoned the delay in filing the appeals before him and decided the matter on merits and has not provided any opportunity to the assessee and without ascertaining the reasons for the delay occurred dismissed the appeals in limine.

3. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had decided the matters ex-parte without condoning the delay in filing the appeals before him and without ascertaining the reasons for the delay occurred. Therefore, it would be in the interest of justice, the matters may be restored to his file to represent assessee's before him and for deciding various grounds of appeal on merits. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to condone the delay and afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) on or before 31st October, 2021 with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

5. In the result, appeals of the assessee are treated as allowed for statistical purposes. A copy of this common order be placed in the respective files.

Pronounced in the open court on 19th July, 2021.

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

**Sd/-
(L. P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad, Dated: 19th July, 2021.

kv

Copy to :

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3	<i>CIT(A) - 6, Hyderabad.</i>
4	<i>Pr. CIT - 6, Hyderabad</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>