

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'B' BENCH, HYDERABAD.**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER
(Through Virtual Hearing)**

**ITA No. 582/Hyd/2020
Assessment Year : 2009-10**

Sri Narendar Sri Ram
Hyderabad

vs ITO, Ward 4(1)
Hyderabad

[PAN: AWHPS4822M]

[Appellant]

[Respondent]

Appellant By : Shri P. Murali Mohana Rao
Respondent By : Shri Rohit Mujumdar, DR

Date of Hearing : 15/07/2021.
Date of Pronouncement : 21/09/2021.

O R D E R

Per Shri S.S. Godara, J.M. :

This assessee's appeal for Asst. Year 2009-10 arises from the Commissioner of Income Tax (Appeals)-1, Hyderabad's order dt. 07.11.2016 passed in case No. 526/2016-17 in proceedings under Section 143(3) of Income Tax Act, 1961 ('the Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that the CIT(A)'s order under challenge has dismissed assessee's lower appeal on account of the fact that he had not filed any petition seeking condonation of 15 days

delay in filing the appeal as per his discussion in page 3 para 5 of the impugned order.

2.1. Ld.D.R. fails to dispute that there is no indication in the impugned order as to whether the assessee had been afforded adequate opportunity to make good the impugned condonation of delay. We therefore deem it appropriate to restore the instant lis back to the CIT(A) for his fresh consideration as per law within three effective opportunities of hearing. The assessee or his authorized representative may appear before the Id.CIT(A) on or before 31st December, 2021 with liberty to file the corresponding condonation of delay petition as per law.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 21st September, 2021.

Sd/-

(L.P. SAHU)

Accountant Member

Sd/-

(S.S. GODARA)

Judicial Member

Hyderabad, Dt. 21.09.2021.

*gmv

Copy to :

1.	Sri Narendar Sri Ram, C/o P. Murali & Co, Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad 500 082
2.	I T O, Ward 4(1), Hyderabad
3.	ACIT, Range 4, Hyderabad
4.	CIT(A)-1, Hyderabad./Pr.CIT-1, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

	Description	Date	Initials
1.	Draft Dictated on		
2.	Draft placed before author		
3.	Draft proposed & placed before the second Member		
4.	Draft discussed / approved by second Member		
5.	Approved Draft comes to the Sr.P.S./P.S.		
6.	Kept for Pronouncement on		
7.	File sent to the Bench Clerk		
8.	Date on which file goes to the Head Clerk		
9.	Date of Dispatch of order		