

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

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

ITA No. 718/H/2020 Assessment Year: 2013-14		
Rishabh Phenolics Pvt. Ltd., Hyderabad.  PAN - AADCR 2351K  (Appellant)	Vs.	Income-tax Officer, Ward - 3(2), Hyderabad.  (Respondent)
Assessee by:		Shri Pawan Kumar Chakrapani
Revenue by:		Smt. N. Swapna
Date of hearing:		09/09/2021
Date of pronouncement:		23/09/2021

**ORDER**

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

This appeal filed by the assessee is directed against CIT(A) - 9, Hyderabad's order dated 30/01/2020 for AY 2013-14 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. We notice at the outset that assessee's instant appeals suffer from 232 days delay in filing before the ITAT. To this effect, the assessee filed an a petition for

condonation of delay along with an affidavit wherein it was inter-alia, affirmed that due to lock down on account of global pandemic Covid-19 at the relevant point of time, caused the impugned delay in filing of the instant appeals. Case law Collector Land Acquisition vs Mst. Katiji & Ors, 1987 AIR 1353 (SC) and University of Delhi Vs. Union of India, Civil Appeal No. 9488 & 9489/2019 dated 17 December, 2019, hold that such a delay; supported by cogent reasons, deserves to be condoned so as to make way for the cause of substantial justice. We accordingly hold that assessee's impugned delay is neither intentional nor deliberate but due to the circumstances beyond its control. The same stands condoned. Case is now taken up for adjudication on merits.

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 appeal based on the written submissions filed by the assessee and neither the assessee nor his counsel appeared before him to represent its case on merits. Therefore, it would be in the interest of justice, the matter may be restored to his file for deciding various grounds of appeal on merits. The ld. AR undertook to produce all the relevant documents to substantiate assessee's case before the CIT(A). 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 afford reasonable opportunity of being heard to the assessee and thereafter decide the appeals on merits. We direct the assessee to appear before CIT(A) with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

5. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 23<sup>rd</sup> September, 2021.

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

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

Hyderabad, Dated: 23<sup>rd</sup> September, 2021.

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*Copy to :*

<i>1</i>	<i>Rishabh Phenolics Pvt. Ltd., No. 15/EF/1A, Jeedimetla, Qutubullapur, Hyderabad - 500 055</i>
<i>2</i>	<i>ITO, Ward - 3(2), Signature Towers, Opp. Botanical Gardens, RR Dist., Hyderabad.</i>
<i>3</i>	<i>CIT(A) - 9, Hyderabad.</i>
<i>4</i>	<i>Pr. CIT - 3, Tirupati</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>