

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC”, HYDERABAD
(THROUGH VIDEO CONFERENCE)**

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

ITA No.13/Hyd/2022		
Assessment Year: 2011-12		
M/s. Struzzo Capital Services Private Limited, Hyderabad. PAN : AAJCS4657F. (Appellant)	Vs.	The Income Tax Officer, Ward 3(4), Hyderabad. (Respondent)
Assessee by:	Shri A.V. Raghuram.	
Revenue by:	Shri Rohit Majumdar.	
Date of hearing:	03/02/2022	
Date of pronouncement:	07/02/2022	

ORDER

Per S. S. Godara, J.M.

This assessee’s appeal for A.Y 2011-12 arises from the Commissioner of Income Tax (Appeals) – 3, Hyderabad’s order dated 19.03.2020 in case No.10369/2018-19/A3 involving proceedings under section 147 r.w.s. 144 of Income Tax Act, 1961 (in short, “the Act”).

Heard both the parties. Case file perused.

2. It transpires at the outset that the assessee’s instant appeal suffers from delay of 610 days in filing. It further emerges that

ld.CIT(A) has passed his impugned lower appellate order on 19.03.2020 only. And that hon'ble apex court's latest order in Miscellaneous Application No.21 of 2022 in Miscellaneous Application No.665 of 2021 in Suo Motu Writ Petition (C) No. of 3 of 2020 in Re. Cognizance for extension of limitation with Miscellaneous Application No.29 of 2022 in Miscellaneous Application No.665 of 2021 in Suo Motu Writ Petition (C) No.3 of 2020 dt.10.02.2022 has condoned all limitations during the period between 15.03.2020 till 28.02.2022; as the case may be. The same admittedly covers impugned delay of 610 days as well. I condone the impugned delay as neither intentional nor deliberate, therefore. The case is now taken up on merits.

3. It next transpires that the CIT(A)'s lower appellate order affirming the Assessing Officer's action disallowing the assessee's depreciation claim of Rs.12,99,230/-; has been passed exparte. Learned departmental representative fails to dispute that the assessee's counsel had put in appearance as on 16.01.2021 with an adjournment letter and thereafter, Covid 19 pandemic had set its feet in the country. I therefore, deem it appropriate keeping in mind all these exigencies that larger interest of justice would be met in case assessee's instant grievance(s) is restored back to the CIT(A) for his afresh adjudication on merits as per law within three effective opportunities of hearing. Ordered accordingly.

4. The assessee's appeal is allowed for statistical purposes in foregoing terms.

Order pronounced in the Open Court on 7th February, 2022.

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

Hyderabad, dated 7th February, 2022.

TYNM/sps

Copy to:

S.No	Addresses
1	M/s. Struzzo Capital Services Private Limited, A4, A Block, Siddartha Enclave, Road No.12, Banjara Hills, Hyderabad.
2	The Income Tax Officer, Ward – 3(4), Hyderabad.
3	Commissioner of Income Tax (Appeals) – 3, Hyderabad.
4	Pr.CIT-3, Hyderabad.
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order