

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD**

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

ITA No. 376/H/2020 Assessment Year: 2014-15		
Income-tax Officer, Ward - 2(4), Hyderabad.	Vs.	T. Narasimha Rao, Hyderabad. PAN - ACHPT 4032E
(Appellant)		(Respondent)
Revenue by:		Shri Sunil Goutham
Assessee by:		Shri S. Rama Rao
Date of hearing:		16/03/2022
Date of pronouncement:		17/03/2022

ORDER

PER BENCH:

This appeal filed by the Revenue for AY 2014-15 is directed against CIT(A) - 2, Hyderabad's order dated 12/02/2020 involving proceedings u/s 143(3) r.w.s. 263 of the Income Tax Act, 1961 ; in short "the Act".

2. We notice at the outset that revenue's instant appeal suffers from 57 days delay in filing before the ITAT. In this connection, the assessee has filed an affidavit, wherein, it was affirmed that due to the ongoing covid-19 pandemic

and consequent lockdown declared by the Govt of India and Stage Govt., caused the impugned delay in filing the appeal belatedly. We rely on 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 revenue's impugned delay in filing this appeal 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. At the time of hearing it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11.07.2018 and Circular No.17 of 2019 dated 9th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. Since the tax effect in this appeal is less than Rs.50.00 lakhs, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, if any, of this case falls within the exceptions mentioned in the Circulars cited above.

4. In the result, Revenue's appeal is dismissed in above terms.

Pronounced in the open court on 17th March, 2022

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

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

Hyderabad, Dated: 17th March, 2022

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copy to :

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2	<i>Sri T. Narasimha Rao, Plot No. 220, Road No. 9, Vasavi Colony, Near Astalakshmi Temple, Kothapet, Hyderabad.</i>
3	<i>CIT(A) -2, Hyderabad.</i>
4	<i>Pr. CIT – 2, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>