

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष**

**BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &  
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No. 195/Viz/2020  
(निर्धारण वर्ष / Assessment Year : 2011-12)**

M/s Sarala Foods(P) Ltd.  
D.No.37-2-14, Flat No.B  
Vijaya Sindhu Apartments  
Market Street  
Kakinada

**[PAN : AAJCS1419B]  
(अपीलार्थी/ Appellant)**

Vs. Asst. Commissioner of  
Income Tax  
Circle-1  
Kakinada

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से / Respondent by

: Shri G.V.N.Hari, AR  
: Shri S.P.G.Mudaliar, DR

सुनवाई की तारीख / Date of Hearing

: 04.05.2022

घोषणा की तारीख/Date of Pronouncement

: 11.05.2022

**ORDER**

**Per Shri Duvvuru RL Reddy, Judicial Member :**

**Condonation of Delay :**

This appeal is filed by assessee against the order of the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"]-2, Visakhapatnam in ITA No.526/2014-15/ACIT,C-1, KKD/VSP/2019-20 dated 31.10.2019 for the Assessment Year (A.Y.) 2011-12 with the delay of 277 days. The assessee filed a petition for condonation of delay and

submitted that though the actual delay is 277 days, the effective delay is only 64 days as the delay from 15.03.2020 to 14.10.2020 is to be excluded from the computation of delay as per the order of the Hon'ble Supreme Court dated 08.03.2021. On this issue, no doubt, the limitation period has started 64 days prior to the decision of the Hon'ble Supreme Court, however, considering the pandemic situation even prior to the decision of the Hon'ble Supreme Court and the reasons mentioned in the condonation petition, we are of the view that the assessee is prevented by sufficient cause to file the appeal belatedly. Therefore, we condone the delay.

2. So far as the merit of the case is concerned, the Ld.CIT(A) has passed ex-parte order and also he has not considered the additional ground raised by the assessee. Therefore, we remit the matter back to the file of the Ld.CIT(A) with a direction that the appeal should be disposed off, after giving opportunity to the assessee and also consider the additional ground raised by the assessee.

3. In the result, appeal of the assessee is allowed for statistical purposes.

Order Pronounced in open Court on 11<sup>th</sup> May, 2022.

Sd/-

(एस बालाकृष्णन)  
(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिकसदस्य/JUDICIAL MEMBER

Dated : 11.05.2022

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)  
(DUVVURU RL REDDY)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिकसदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee - M/s Sarala Foods(P) Ltd., D.No.37-2-14, Flat No.B, Vijaya Sindhu Apartments, Market Street, Kakinada
2. राजस्व/The Revenue – Asst. Commissioner of Income Tax , Circle-1, Deepthi Towers, Main Road, Kakinada
3. प्रधान आयकर आयुक्त / The Pr.Commissioner of Income Tax-2, Visakhapatnam
4. आयकर आयुक्त (अपील) / Commissioner of Income Tax (Appeals)-2, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam