

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD

BEFORE
SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 127/Hyd/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Sri Ballapuram Vijayabhaskar, Tirupati [PAN No. AHHPV3589M]	Vs.	Income Tax Officer, Ward-1(4), Tirupati
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Pawan Kumar Chakrapani, AR
राजस्व द्वारा/Revenue by: Shri Kumar Aditya, DR

सुनवाई की तारीख/Date of hearing: 16/05/2023
घोषणा की तारीख/Pronouncement on: 19/05/2023

आदेश / ORDER

PER K. NARASIMHA CHARY, JM:

Aggrieved by the order dated 29/12/2022 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Ballapuram Vijayabhaskar ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, learned AR submitted that the assessment order was passed on 10/12/2019 and the appeal was filed before the learned CIT(A), but with a delay. It is an undisputed fact that the Pandemic ensued in India in March, 2020 and, therefore, the assessee could not file the appeal within the time. Learned CIT(A), however, refused to condone the delay holding that law does not assist those who slip over their rights. Learned CIT(A) further observed that the assessee since failed to furnish the documents in support of his claim, could not substantiate his case and, therefore, the order of the learned Assessing Officer cannot be interfered with.

3. Learned AR, therefore, submitted that in view of the Pandemic interfering and also due to the medical reasons, in the fitness of things to condone the delay and restore the appeal to the file of learned Assessing Officer since the assessment order was passed under section 144 of the Income Tax Act, 1961 (for short "the Act").

4. Learned DR vehemently opposed the request of the assessee for condonation of delay in filing the appeal before the learned CIT(A).

5. We have gone through the record in the light of the submissions made on either side. The order of learned CIT(A) reads that the assessee pleaded before the learned CIT(A) that due to ailments and medical reasons, the assessee could not prosecute the case diligently. It is also undeniable fact that the Hon'ble Supreme Court has excluded time limitation in general pertaining to Covid-19 from 15/03/2020 till 28/02/2022. Further, the assessee does not stand to gain by allowing the proceedings to be decided *ex parte*.

6. Having regard to the facts and circumstances of the case, we set aside the impugned order and restore the matter to the file of learned Assessing Officer for taking a view according to law, after hearing the

assessee. We make it clear that it is the last opportunity to the assessee to get the matter disposed of on merits.

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

Order pronounced in the open court on this the 19th day of May, 2023.

Sd/-
(RAMA KANTA PANDA)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 19/05/2023

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

TNMM

Copy forwarded to:

1. Sri Ballapuram Vijayabhaskar, # 20-2-548E, Maruthi Nagar, Korlagunta, Tirupati.
2. Income Tax Officer, Ward-1(4), Tirupati.
3. DR, ITAT, Hyderabad.
4. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD