

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

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

आ.अपी.सं / ITA No. 548/Hyd/2023  
(निर्धारण वर्ष / Assessment Year: 2008-09)

Suprabhat Power and Vs. Income Tax Officer,  
Agro Limited, Ward-3(4),  
Hyderabad Hyderabad  
[PAN : AAGCS5067C]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri A.V.Raghuram, AR  
राजस्व द्वारा/Revenue by: Shri Srikanth Reddy Y. DR

सुनवाई की तारीख/Date of hearing: 21/12/2023  
घोषणा की तारीख/Pronouncement on: 29/12/2023

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 26/09/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Suprabhat Power and Agro Limited ("the assessee") for the assessment year 2008-09, assessee preferred this appeal.

2. At the outset, learned AR submitted that the learned CIT(A) observed in the impugned order that there was an unexplained delay of 45 days in preferring the appeal and, therefore, the appeal was liable to be dismissed. Learned AR further submitted that, as a matter of fact, there was no delay in filing the appeal inasmuch as the assessee submitted the paper form of appeal well within the time allowed, but due to technical reasons, the uploading of the same took some time. He submitted that as per CBDT Circular No. 20/2016, the time limit for filing of appeals in electronic form was extended till 15/06/2016 and also that the appeals filed in paper form and the e-appeals filed within such time were to be treated as filed within time.

3. Per contra, learned DR placed heavy reliance on the impugned order and submitted that there is no proper filing of appeal within 30 days as allowed under section 249(2) of the Act and, therefore, while following the binding precedents, the learned CIT(A) rightly rejected the same.

4. We have gone through the record in the light of the submissions made on either side. No doubt learned CIT(A) observed that the order under section 144 read with section 147 of the Act was passed on 31/03/2016 and the appeal was filed with a delay of 45 days. The order does not deal with the aspect whether or not the appeal in paper form was filed within time or either of paper form or e-filing happened within the time allowed by CBDT Circular No. 20/2016. It is a verifiable fact.

5. We, therefore, deem it necessary to cause such verification to decide whether or not the presentation of appeal was within time allowed by section 249(2) of the Act in the light of CBDT Circular No. 20/2016. For

this purpose, we set aside the impugned order and restore the appeal to the file of the learned CIT(A) for such verification. In case the presentation of appeal was within time as stated above, the learned CIT(A) will hear the assessee and dispose of the same according to law. Grounds are accordingly treated as allowed for statistical purposes.

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

Order pronounced in the open court on this the 29<sup>th</sup> day of December, 2023.

Sd/-  
**(RAMA KANTA PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 29/12/2023

TNMM

Copy forwarded to:

1. Suprabhat Power and Agro Limited, Plot No. 16, Road No. 71,  
Jubilee Hills, Hyderabad.
2. Income Tax Officer, Ward-3(4), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD