

order. Since the partner was expired and nobody was there to take care the affairs of the firm, the assessee could not take steps to file the appeal within the time allowed under the Act. Therefore, I am of the considered opinion, that when the assessee has explained the delay with the above reason, the learned CIT (A) ought to have condoned the delay. Thus, I am of the considered opinion that the delay in filing of the appeal before the first appellate authority should be condoned and I condone the delay in filing of the appeal before the first appellate authority.

8. Having said so, let me come back to the issue. Admittedly, the assessment before the Assessing Officer was ex-parte, because the assessee neither appeared nor filed any details before the Assessing Officer. As I have observed in earlier part of this order, the partner of the assessee firm was expired and because of this the firm could not represent before the Assessing Officer and file necessary details. Since the appellant firm could not file any evidence before the Assessing Officer and the Assessing Officer has passed ex-parte best judgment order, in my opinion, to give one more opportunity to the assessee, the matter needs to go back to the file of the Assessing Officer instead of the learned CIT (A). Thus, I set aside the order passed by the learned CIT (A) and restored the issue back to the file of the Assessing Officer and direct the Assessing Officer to reconsider the issue denovo in accordance with law after providing reasonable opportunity of being heard to the assessee.

9. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court at the time of hearing itself i.e. on 27<sup>th</sup> May, 2024.

**Sd/-**

**(MANJUNATHA, G.)  
ACCOUNTANT MEMBER**

Hyderabad, dated 27<sup>th</sup> May, 2024

***Vinodan/sps***

Copy to:

S.No	Addresses
1	Vidyuth Filters, C/o P Murali & Co. CAs, 6-3-655/2/3 Somajiguda, Hyderabad 500082
2	Income Tax Officer Ward 2 Karimnagar
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*