

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

BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 482/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Ratnaveni Yeluri, Bodhan [PAN No. ACOFY5575A]	Vs. Income Tax Officer, Ward-2, Nizamabad
अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri V. Siva Kumar, AR  
राजस्व द्वारा/Revenue by: Shri R. Kumaran, DR

सुनवाई की तारीख/Date of hearing: 03/06/2024  
घोषणा की तारीख/Pronouncement on: 06/06/2024

आदेश / ORDER

Aggrieved by the order dated 19/07/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Ratnaveni Yeluri ("the assessee") for the assessment year 2017-18, assessee preferred this appeal with a delay of 233 days.

2. At the outset, it is the submission of the learned AR on behalf of the assessee that the learned CIT(A) dismissed the appeals of the assessee, observing that even in the first appellate proceedings, the assessee did not make any submission in support of her claim, despite being given ample opportunities, nor did the assessee make any arguments or submitted any evidence to contradict the basis on which the learned Assessing Officer proposed addition. Learned CIT(A), therefore, held that there is no reason to interfere with the findings of the learned Assessing Officer and accordingly dismissed the appeal.

3. It is further submitted by the learned AR on behalf of the assessee that the tax consultant who was looking after the case of the assessee was not well versed with the appellate proceedings and in such situation, such appeal would be handled by another consultant known to him at Hyderabad. Having confidence on the said tax consultant at Nizamabad, the assessee submitted all the required signed documents in connection with such appeal before the learned CIT(A). While filing the appeal, as it was mandatory to give email, assessee's son's e-mail was submitted. The assessee had no knowledge of further proceedings. The local tax consultant also did not inform the assessee about the appellate proceedings. After some time, when the husband of the assessee was facing some tax issue in this case, contacted the local tax consultant and also inquired about the appeal of the assessee. Then, the husband of the assessee came to know that the appellate hearings were sent through online to the assessee's son's mail and subsequently, passed appellate order also. Her further case is that the consultant at Hyderabad also did not check the tax portal and accordingly did not respond to any notices issued, since the assessee's son rarely uses the email and moreover the notices might have gone into spam. After that assessee approached the lar and filed this appeal before the Tribunal. Learned AR submitted that precisely this is the reason why, the present appeal was filed with a delay before the Tribunal.

4. According to the learned AR, the assessee never knew the issuance of the notices, since she is not aware as to how to navigate the tax portal and e-mail. Learned AR, therefore, submits that because of this ignorance of technology on the part of the assessee, she could not participate in the first appellate proceedings diligently. Learned AR finally prayed the Bench that since the assessee has got a good case to be presented, given an opportunity, in the interest of justice, assessee is ready to present all the

relevant information before the learned CIT(A) and pursue the case diligently.

5. Learned DR submitted that ITBA portal is made for the purpose of integrating the process under the Act and it is for the assessee to verify the date of hearing from the same. Thus, learned DR vehemently opposed the request made on behalf of the assessee on the ground that more than sufficient opportunity was granted by the Revenue authorities, but without availing the same, it is not open for the assessee now to seek one more opportunity. According to learned DR, if such a request is granted, it would lead to never ending process.

6. Having considered the submissions made by either side carefully, and also the impugned order, I find that the learned CIT(A) dismissed the appeal in limine without referring to the merits of the case, points to be considered or giving any reasons thereunder. Requirement of law under section 250 (6) of the Act is that the order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. Even in the absence of the assessee, it is always open for the learned CIT(A) to deal with the matter on merits instead of dismissing the same in limine.

7. Having regard to the facts and circumstances of the case, I am of the considered opinion that the impugned order does not comply with the requirement of Section 250(6) of the Act and cannot be sustained. In these circumstances, affording an opportunity to the assessee to prosecute the appeal before the learned CIT(A) by submitting the documents/evidences, the highest that would happen is that a cause could be decided on merits. When the technicalities are pitted against the delivery of substantial justice, the former must give way to the latter.

8. With this view of the matter, I set aside the impugned order and restore the appeal to the file of the learned CIT(A) to pass an order in compliance with the provisions under section 250(6) of the Act. I direct the assessee to co-operate with the First Appellate Authority in getting the matter disposed of on merits, without seeking any adjournments and the learned CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. I order accordingly.

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

Order pronounced in the open court on this the 6<sup>th</sup> of June, 2024.

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

Hyderabad,  
Dated: 06/06/2024

TNMM

Copy forwarded to:

1. Ratnaveni Yeluri, 1-2-936/9, Laxminagar Colony, Rakasipet, Bodhan, Nizamabad Dist.
2. Income Tax Officer, Ward-2, Nizamabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD