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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' B ' Bench, Hyderabad

BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA Nos.81, 84, 85 & 87/Hyd/2024**
(निर्धारण वर्ष / Assessment Years: 2013-14, 2014-15, 2016-17 & 2017-18)

M/s. Candid Industries Limited, Hyderabad, Telangana. PAN: AAACE4493Q	Vs.	DCIT, Circle 1(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri P. Murali Mohan Rao, C.A.	
राजस्व द्वारा / Revenue by:	Ms. Sheetal Sarin, DR	
सुनवाई की तारीख / Date of hearing:	19/06/2024	
घोषणा की तारीख / Pronouncement:	21/06/2024	

आदेश/ORDER

PER BENCH :

These four appeals filed by M/s. Candid Industries Limited ("the assessee") feeling aggrieved by the separate orders all dated 15.09.2023 of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Id. CIT(A)") relating to A.Ys. 2013-14, 2014-15, 2016-17 & 2017-18. The issues involved in all these appeals are similar and identical in nature, therefore, for the sake of convenience, these were heard together and are being disposed of by this common order.

2. At the outset, it is seen that there is a delay of 77 days in filing of all the four appeals, for which the assessee had filed condonation petition along with Affidavit explaining the reasons for the said delay. After considering the contents of the condonation petition and after hearing the Ld. DR, the delay of 77 days in filing of these appeals are condoned and the appeals are admitted for adjudication.

3. The brief facts in all these cases are that the Learned Assessing Officer ("Ld. AO") levied penalty u/s.271(1)(b) / 272A(1)(d) of the Income Tax Act, 1961 ("the Act"). Aggrieved by the order of the Ld. AO, the assessee filed appeals before the Ld. CIT(A). However, there was delay of 178 days in filing the appeals before the Ld.CIT(A). The Ld.CIT(A) without condoning the delay in filing the appeals, dismissed the appeals of the assessee.

4. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that the Ld.CIT(A) erred in not condoning the delay in filing the appeals and dismissed the appeals without appreciating the merits of the case. The Ld. AR submitted that the appeals before Ld.CIT(A) could not be filed in time due to ill-health of the Accountant. Further the Accountant did not brought to the notice of the management about the finalisation of penalty order. The same reasons were also brought to the notice of the Ld. CIT(A). However, without considering the reasons given for delay, the Ld. CIT(A) did not condone the delay. Hence the Ld.AR requested before the Bench to make direction to the Ld. CIT(A) for condonation of delay and decide the appeals on merits.

5. Per contra, the Ld. DR placed heavy reliance on the orders of the authorities below and opposed the grant of further opportunity to the assessee.

6. We have heard the rival submissions and also gone through the records in the light of the submissions made on either side. The Ld. AR submitted that the appeals before Ld.CIT(A) could not be filed in time due to ill-health of the Accountant and the Accountant did not bring it to the notice of the management about the finalisation of penalty order. Considering the reasons submitted by the assessee, we are of the considered view that there was reasonable cause for the assessee to file the appeals with delay before Ld.CIT(A). Further considering the principle of natural justice, the highest that would happen by allowing an opportunity to the assessee is that a cause could be decided on merits. With this view of the matter, we are of the view that fresh opportunity could be given to the assessee. Accordingly, we condone the delay, set aside the impugned orders and restore the issue to the file of Ld. CIT(A) to pass a fresh order on merits. Needless to say that the Ld. CIT(A) will afford an opportunity of hearing to the assessee before passing such order. The grounds of appeals are answered accordingly.

7. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 21st June, 2024.

Sd/-

(K. NARAIMHA CHARY)
JUDICIAL MEMBER

Hyderabad, Dated: 21.06.2024.

* Reddy gp

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. M/s. Candid Industries Limited, C/o P. Murali & Co., Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad-500 082
2. DCIT, Circle 1(1), Hyderabad.

3. PCIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,

Assistant Registrar
ITAT, Hyderabad