

□□□□ □□□□□□ □□□□□□, □□□□□□□□ □□□

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

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.338/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2019-20)

Madhuri Chinthamaneni, Hyderabad, Telangana. PAN: AEZPC5419A	Vs.	Asst. Commissioner of Income Tax, Circle 12(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri S.K. Gupta, Advocate	
राजस्व द्वारा / Revenue by::	Shri Shakeer Ahamed, DR	
सुनवाई की तारीख / Date of hearing:	11/07/2024	
घोषणा की तारीख / Pronouncement:	22/07/2024	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M. :

This appeal is filed by Madhuri Chinthamaneni (“the assessee”), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (“Ld. CIT(A)”), dated 05.02.2024 for the A.Y. 2019-20.

02. The assessee has raised the following grounds :

1. The order of the Id. First Appellate Authority confirming the order U/s 144 r w s 144B of the I. T. Act is arbitrary and contrary to the provisions of law and facts of the case.

2. The Id. First Appellate Authority is not justified in rejecting the petition filed for condonation of delay in filing the appeal.

3. The Id. First Appellate Authority is not justified in not considering the appeal on merits.

4. The Id. First Appellate Authority is not justified in confirming the denial of exemptions for retirement benefits of Rs. 24,58,781/- claimed u/s. 10 of the IT Act.

5. The Id. First Appellate Authority is not justified in confirming the addition of deductions claimed under Chapter VIA i) Medical insurance of Rs.49,360/- u/s 80D and ii) interest u/s 80TTA amounting to Rs. 10,000/-.

6. The appellant prays for leave to add or amend or alter any of the grounds at the time of hearing of appeal.”

3. Brief facts of the case are that the assessee is an individual having income from salary during the A.Y. 2019-20, e-filed her return of income on 12/02/2020 declaring total income of Rs.47,89,330/-. The case of the assessee was selected for scrutiny under CASS and various notices under the Act were issued to the assessee by the Learned Assessing Officer (“Ld. AO”) . However the assessee did not responded to the notices issued by the Ld. AO . Consequently the Ld. AO completed the assessment u/s 144 r.w.s. 144B of the Act on 22/09/2021 and assessed the total income of the assessee at Rs.73,07,470/-.

4. Feeling aggrieved with the order of the Ld. AO, the assessee filed appeal before the Ld. CIT(A). There was delay of 209 days in filing the appeal before the Ld. CIT(A). The Ld. CIT(A) without

condoning the delay in filing the appeal, dismissed the appeal of the assessee in limine.

5. 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 appeal and dismissed the appeal without appreciating the merits of the case. The Ld. AR submitted that the appeal before Ld. CIT(A) could not be filed in time due to the reason beyond the control of the assessee. 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 condone the delay in filing the appeal before the Ld. CIT(A).

5.1 The learned AR further submitted that the assessee could not comply to the notices of Ld. AO due to the reason beyond the control of the assessee. He also contended that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced. By consolidating all the grounds, he further submitted that given an opportunity, the assessee is now ready to produce all such details and conduct the proceedings diligently and get the matter disposed of on merits.

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

7. 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 and the assessee could not also comply to the notices of Ld.

AO due to the reason beyond the control of the assessee. Considering the reasons submitted by the assessee and the principle of natural justice, the highest that would happen by allowing an opportunity to the assessee is that a cause would 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 order and restore the issue to the file of Ld. AO to pass a fresh order on merits. Needless to say that the Ld. AO will afford an opportunity of hearing to the assessee before passing such order. The grounds of appeals are answered accordingly.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 22nd July, 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Hyderabad.

Dated: 22.07.2024.

* Reddy gp

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. Ms. Madhuri Chinthamaneni, C/o Katrapati & Associates, 1-1-298/2/B/3, Sowbhagya Avenue Apartments, 1st Floor, Ashok Nagar, Street No.1, Hyderabad-500 020
2. ACIT, Circle 12(1), Hyderabad.
3. Pr. CIT (Central), Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,

//True Copy//