

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD
BEFORE
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No. 269/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2009-10)

Lahari Impex (P) Ltd,
Hyderabad
[PAN : AAACL4109L]

Vs. Income Tax Officer,
Ward-16(1,
Ahmedabad/
Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri J.J. Varun, CA
राजस्व द्वारा/Revenue by: Ms. Sheetal Sarin, DR

सुनवाई की तारीख/Date of hearing: 29/07/2024

घोषणा की तारीख/Pronouncement on: 01/08/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 26/02/2024 passed by the learned Commissioner of Income Tax (Appeals)/ADDL/JCIT (A)-2 Ahmedabad ("Ld. CIT(A)"), in the case of Lahari Impex Private Limited ("the assessee") for the assessment year 2009-10, assessee preferred this appeal.

2. At the outset Ld. AR submitted that in this case the appeal before the First Appellate Authority, namely, learned CIT(A) was due to be filed on or before 29/3/2020, but due to the prevailing pandemic situation the

same could not be filed before 8/12/2021 with a delay of about 21 months, and looking at the delay the learned CIT(A) dismissed the appeal in limine by refusing to condone the delay.

3. Ld. AR submitted that the delay caused in filing the appeal before the First Appellate Authority due to the reasons beyond the control of the assessee, and the pandemic situation constitutes sufficient cause to condone the delay. He, therefore, prayed that delay may be condoned and the cause of the assessee may be decided on merits.

4. Learned DR vehemently opposed the request of the assessee stating that when the assessment order was communicated to the assessee by 28/2/2020, it was for the assessee to make necessary arrangements for filing the appeal without delay.

5. It could be seen from the record that there was a delay in preferring appeal before the First Appellate Authority and the reason for the delay in filing the appeal was attributed to the pandemic. As a matter of fact, though the learned DR does not concede to condone the delay, there is no denial of the fact that the entire country was under complete lockdown for 21 days starting from 25/3/2020 to contain the COVID-19 Pandemic. Hon'ble Supreme Court in the Suo Motu proceedings in the case of M.A.No. 21/2022 in M.A.No. 665/2021 in SMW(C) No.3 of 2020 by order dated 10/01/2022 held that in cases, where the limitation would have expired during the period between 15/03/2020 and 28/02/2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01/03/2022, and in the event of actual balance period of limitation remaining with effect from 01/03/2022 is greater than 90 days, that longer period shall apply. The limitation period applicable to this appeal is covered by the above decision and, therefore, this appeal deserves to be heard on merits by condoning the delay.

6. With this view of the matter, we condone the delay in filing the First appeal before the learned CIT(A) , set aside the impugned order and the rest of the appeal to the file of the learned CIT(A) for deciding the same on merits. Grounds are, accordingly, treated as allowed for statistical purpose.

7. In the result, appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on this the 1st day of August, 2024.

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,

Dated: 01/08/2024

Copy forwarded to:

1.Lahari Impex Pvt. Ltd, Plot No.653, Roade No.34, Jubilee Hills, Hyderabad 500033.

2. The Income Tax Officer, Ward-16(1), Hyderabad.

3. The Pr.CIT Hyderabad

4. DR, ITAT, Hyderabad.

5. GUARD FILE

TRUE COPY