

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'A' Bench, Hyderabad**

**Before Shri Laliet Kumar, Judicial Member**  
**And**  
**Shri Manjunatha, G. Accountant Member**

आ.अपी.सं / **ITA Nos.487 & 488/Hyd/2024**  
(निर्धारण वर्ष/Assessment Year: 2019-20)

Nihar Silk Education KADAPA PAN:AACTN4222F (Appellant)	Vs.	Income Tax Officer Ward 1 KADAPA (Respondent)
निर्धारिती द्वारा/Assessee by:	Advocate S Sandhya	
राजस्व द्वारा/Revenue by:	Shri Srinath Sadanala, DR	
सुनवाई की तारीख/Date of hearing:	27/08/2024	
घोषणा की तारीख/Pronouncement:	27/08/2024	

**आदेश/ORDER**

**Per Laliet Kumar, J.M**

These appeal filed by the assessee are directed against the order dated 29.02.2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2019-20.

2. At the outset it is seen that both the appeals are time bared by 10 days. The assessee explained the reasons for delay in filing of these appeals. Since the learned DR has no objection in

condoning the delay of 10 days, the delay in filing of these appeals by 10 days is hereby condoned and admitted for adjudication.

3. The learned CIT (A) dismissed both the appeals filed by the assessee without condoning the delay in filing of the appeals. The learned Counsel for the assessee submitted that the appellant has explained the reasons for delay in filing of the appeals and as per the reasons given by the assessee, the Secretary who is handling the day-to-day affairs of the Trust was unwell during the period and he was advised by his doctors for bed rest. The assessee has also filed relevant medical certificates from the doctors. The learned CIT (A) ignored all evidences filed by the assessee and dismissed the appeals filed by the assessee without condoning the delay. Therefore, learned Counsel for the assessee submitted that the delay in filing of the appeals before the learned CIT (A) should be condoned and the issue may be set aside to the file of the learned CIT (A) for fresh consideration,

4. The learned DR, on the other hand, supported the orders of the learned CIT (A).

5. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. There is a delay of 221 days in filing both the appeals before the first appellate authority. The appellant had filed petition along with affidavit stating the reasons for such delay in

filing the appeals. According to the affidavit filed before the first appellate authority, the Secretary who is in charge of day-to-day affairs of the Assessee Trust was sick and he was advised by his doctors bed rest. The appellant has filed necessary medical certificate from the doctor to prove that the person who is required to file the appeal was unwell. We find that ordinarily, the litigant does not stand to benefit by not filing the appeal late. Refusing to condone the delay can result in meritorious matter being thrown out at the very threshold cost of justice being denied. At the same time, when the delay is condoned, highest that can happen is a cause would be decided on merit after hearing the parties. This legal principle is laid down by the Hon'ble Supreme Court in the case of Collector Land Acquisition, Anantnag & ... vs Mst. Katiji & Ors on 19 February, 1987. Therefore, we are of the considered view that when the appellant explained the reasons for not filing the appeal in time on account of ill health of person who is required to sign official documents, the learned CIT (A) ought to have condoned the delay in filing of the appeal to advance substantial justice. Therefore, we condone the delay in filing of the appeal before the first appellate authority and restore both these appeals to the file of the learned CIT (A) for fresh adjudication. The learned CIT (A) is directed to admit the appeals filed by the assessee and decide the issue in accordance with law after providing reasonable opportunity of being heard to the assessee. The assessee is directed to pay a nominal cost of Rs.2000/- each to the Telangana State Aide Legal Authorities at

the Hon'ble Telangana High Court and submit proof of the same to the Registry within a period of 30 days from the date of this order. We hold and direct accordingly.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 27<sup>th</sup> August, 2024.

Sd/-

Sd/-

<b>(MANJUNATHA, G.) ACCOUNTANT MEMBER</b>	<b>(LALIET KUMAR) JUDICIAL MEMBER</b>
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Hyderabad, dated 27<sup>th</sup> August, 2024

*Vinodan/sps*

Copy to:

S.No	Addresses
1	Nihar Education, 1/338/1 1 <sup>st</sup> Floor, Opp: Distt. Court, Maruthi Nagar, Kadapa 5160002
2	Income Tax Officer Ward-1 Kadapa A.P
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*