

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.326/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2018-19)

Salguti Industries Ltd, Vs. DCIT, Circle-3(1)  
Hyderabad Hyderabad  
[PAN : AAKCS2452F]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Murali Mohan Rao,AR  
राजस्व द्वारा/Revenue by: Shri D.Praveen, DR

सुनवाई की तारीख/Date of hearing: 09/09/2024  
घोषणा की तारीख/Pronouncement on: 11/09/2024

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 28/02/2024 passed by the learned Commissioner of Income Tax (Appeals)("Ld. CIT(A)"), in the case of Salguti Industries Ltd. ("the assessee") for the assessment year 2018-19, assessee preferred this appeal.

2. At the outset, the learned AR submitted that the intimation order was passed under section 143(1) of the Income tax Act, 1961 ("the Act") on 21.12.2019 and the due date for filing of appeal before the Ld.CIT(A) was within 30 days of the receipt of order, i.e. on or before 20.01.2020; whereas, the appeal was filed on 24.09.2021 with a delay of 613 days. The learned AR submitted that the delay in filing the appeal was due to COVID

pandemic and for the reasons beyond the control of the assessee. He, therefore prayed to remand the matter to the file of the learned CIT(A) to condone the delay and afford an opportunity of being heard to the assessee.

3. 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 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 shall be treated as filed within the period of limitation.

4. If we exclude the time period between 15/03/2020 and 24/09/2021, namely, the duration of the pandemic excused by the Hon'ble Supreme Court, hardly there will be delay of 54 days, which cannot be said as inordinate delay. Further, even during that period also, though there was no lockdown, there was commotion in the society about the ensuing pandemic. In these circumstances, it would be reasonable to take a lenient view to condone the delay.

5. We, therefore, condone the delay, set aside the impugned order and remand the matter to the file of the learned CIT(A) to afford an opportunity of being heard to the assessee and take a view according to law, in the interest of justice. Accordingly, appeal of the assessee is allowed for the statistical purpose.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on this the 11<sup>th</sup> day of September, 2024.

Sd/-  
**(MADHUSUDAN SAWDIA)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,

Dated:11/09/2024

*L.Rama, SPS*

Copy forwarded to:

1. M/s Salguti Industries Ltd.C/o P.Murali & Co., Chartered Accountants, 6-3-655/2/3, Somajiguda, Telangana
2. The DCIT, Circle-3(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD