

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

**Before Shri Mahavir Singh, Hon'ble Vice-President and  
Shri Manjunatha, G. Accountant Hon'ble Accountant Member**

आ.अपी.सं / **ITA No. 707/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

MD AFSCS LTD POODUR PAN:AAEAM2357D (Appellant)	Vs.	Income Tax Officer Ward 11 (2) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by: Smt. Ambika, S. CA		
राजस्व द्वारा / Revenue by: Shri B. Balakrishna, DR		
सुनवाई की तारीख / Date of hearing: 23/09/2024		
घोषणा की तारीख / Pronouncement: 23/09/2024		

**आदेश/ORDER**

**Per Manjunatha, G. A.M**

This appeal filed by the assessee is directed against the order dated 31/05/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

3. Facts of the case, in brief, are that the assessee is a cooperative society, filed its return of income on 28/10/2017 declaring NIL income after claiming deduction under Chapter VIA i.e. u/s 80P amounting to Rs.2,24,868/-. The assessment has been taken up for scrutiny under CASS and during the course of

assessment proceedings, the Assessing Officer issued various notices u/s 142(1) of the I.T. Act, 1961 and called upon the assessee to file necessary evidences. The assessee neither appeared nor filed any details. Therefore, the Assessing Officer passed best judgment assessment order u/s 144 of the I.T. Act, 1961 on 29/12/2019 and determined the total income at Rs.13,27,84,178/- by making addition towards disallowances of deduction claimed u/s 80P of the Act, addition towards provisions debited to P&L Account and addition towards unexplained money u/s 69A of the Act, towards total credit into bank account.

3. The assessee carried the matter in appeal before the first appellate authority and the appeal filed by the appellant was delayed by 7 days. The appellant has filed the petition for condonation of delay explaining the reasons therein. As per the assessee, the Managing Director of the assessee society Mr. Sanjeeva Rao who is SBI Employee was on deputation to other branches, could not attend this work and in the process, there is a delay of 17 days in filing the appeal before the learned CIT (A). The learned CIT (A) after considering the relevant reasons given by the assessee for delay in filing of the appeal, rejected the reasons given by the assessee and dismissed the appeal filed by the assessee without condoning the delay.

4. Aggrieved with such order of the learned CIT (A), the assessee is in appeal before the Tribunal.

5. The learned Counsel for the assessee submitted that the learned CIT (A) dismissed the appeal without condoning the delay of 17 days even though the appellant has explained the delay with valid reasons. Therefore, she submitted that the delay in filing of the appeal before the learned CIT (A) may be condoned and the issue may be set aside to the file of the Assessing Officer for fresh adjudication.

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that the assessee is non-cooperative at all stages of the proceedings including the proceedings before the Assessing Officer and the learned CIT (A). The learned CIT (A) did not consider the reasons given by the assessee because the assessee has given vague reasons, therefore, he submitted that there is no reason to condone the delay in filing of the appeal before the learned CIT (A) and thus, the order of the learned CIT (A) should be upheld.

7. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. Admittedly, there was a delay of 17 days in filing of the appeal before the first appellate authority. The assessee has filed petition for condonation and explained the reasons and according to the assessee, the Managing Director of the Society Mr. Sanjeeva Rao who is SBI Employee and he was on deputation to other branches, could not attend this work and file appeal on or before the due date provided under the Act and the delay in filing of the

appeal before the learned CIT (A) was neither intentional nor wanton of any undue benefit. We find that the delay is only 17 days and the assessee also explained the reasons for such delay. Therefore, in our considered view, the reasons given by the appellant for not filing the appeal is reasonable and thus, comes under reasonable cause as provided under the Act, for condonation of delay. Therefore, we condone the delay of 17 days in filing the appeal before the learned CIT (A) and restore the issue to the file of the Assessing Officer for fresh consideration, because even at assessment stage, the appellant could not appear and furnish necessary details. Thus, we set aside the issue to the file of the Assessing Officer and direct the Assessing Officer to reconsider all the issues 'denovo' after providing reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 23<sup>rd</sup> September, 2024.

Sd/-

Sd/-

<b>(MAHAVIR SINGH) VICE-PRESIDENT</b>	<b>(MANJUNATHA, G.) ACCOUNTANT MEMBER</b>
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Hyderabad, dated 23<sup>rd</sup> September, 2024

***Vinodan/sps***

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2	Income Tax Officer Ward 11(2) Signature Towers, Kondapur, Hyderabad 500084
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*