

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A", HYDERABAD

BEFORE  
SHRI MANJUNATHA G., ACCOUNTANT MEMBER  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No.259/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Sri Vasavi Traders Warangal [PAN : ACEFS0785L]	Vs. Income Tax Officer Ward-1 Warangal
अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri M.V.Anil Kumar, AR  
राजस्व द्वारा/Revenue by: Shri B.Bala Krishna, CIT-DR

सुनवाई की तारीख/Date of Hearing: 07/10/2024  
घोषणा की तारीख/Pronouncement on: 10/10/2024

आदेश / ORDER

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

Aggrieved by the order dated 19/01/2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, (NFAC), Delhi ("learned CIT(A)") in the case of Sri Vasavi Traders ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, the learned AR submitted that the assessee being an agricultural market committee agent in rural area, not well versed with the technical issues as to how to verify the income tax portals; that the notice issued by the learned Assessing Officer to the assessee landed into spam of

e-mail, which the assessee could not verify and therefore, the assessment proceedings ended up ex-parte.

3. Learned AR further submitted that having come to know of the assessment order passed in this matter, he preferred appeal and submitted documents before the learned CIT(A), but for want of formal application, the learned CIT(A) declined to receive the same and dismissed the appeal. Learned AR further submitted that notice under section 143(2) of the Income tax Act, 1961 ("the Act") was issued on 25/11/2021 and the assessment order was passed on 31/03/2022 during the covid pandemic and that was the reason why the details could not be submitted to the learned Assessing Officer, but when the same were submitted, the learned CIT(A) was of the opinion that the assessee could not establish sufficient cause by filing a petition. Learned AR, therefore prays that the assessee could not prosecute the proceedings diligently, because of covid pandemic and due to the landing of notices in the spam of e-mail.

4. Learned DR submitted that sufficient opportunity was granted by both the revenue authorities to the assessee, but the assessee failed to avail themselves of the same and therefore, there is no point in granting any further opportunity.

5. It is a fact that notice under section 143(2) of the Act was issued during the pandemic period and the assessment order was passed on 31/03/2022 and pandemic constitutes sufficient reason for the assessee for not appearing before the learned Assessing Officer and submitting the material. In appeal, learned CIT(A) declined to receive the evidence on the ground that no sufficient cause was explained. The reason of pandemic distorting every walk of life missed the attention of the learned CIT(A). We are therefore of the considered opinion that it is a fit case to receive the additional evidence submitted before us, set aside the impugned order and restore the appeal to the file of the learned CIT(A) to consider the documents and to take a plausible view according to law after affording an opportunity of being heard to the assessee.

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

Order pronounced in the open court on this the 10<sup>th</sup> day of October, 2024.

Sd/-  
**(MANJUNATHA G.)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,

Dated: 10/10/2024

*L.Rama, SPS*

Copy forwarded to:

- 1.M/s Sri Vasavi Traders, 16-7-122, Old Grain Market, Warangal, Telangana
- 2 The Income Tax Officer, Ward-1, Warangal
- 3.The PCIT, Hyderabad
- 4.The DR, ITAT, Hyderabad
- 5.Guard File

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD