

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

ITA No.777/Hyd/2024		
Assessment Year: 2022-23		
Voith Turbo (P) Ltd Hyderabad PAN : AAACV7260L	Vs.	Dy. Commissioner of Income Tax, Circle 8(1) Hyderabad
(Appellant)		(Respondent)
Assessee by:	N O N E	
Revenue by:	Shri Jeevan Lal Lavidiya, CIT-DR.	
Date of hearing:	09.10.2024	
Date of pronouncement:	14.10.2024	

ORDER

PER MADHUSUDAN SAWDIA, A.M.:

This appeal is filed by Voith Turbo Private Ltd, Hyderabad ("the assessee"), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 04.07.2024 for the A.Y. 2022-23.

2. At the outset, it is seen that an adjournment petition have been filed by the assessee. However, we found from the records that the Ld. CIT(A) has dismissed the appeal of the assessee without condoning the delay in filing of the appeal due to absence

of condonation petition. Therefore, the case of the assessee could not be heard on merits before the Ld. CIT(A). Hence without considering the adjournment petition filed by the assessee, the present matter is being heard in absence of the assessee.

3. Ld. DR placed heavy reliance on the order of the Ld. CIT(A) and submitted that Ld. CIT(A) has rightly dismissed the appeal as the assessee failed to file condonation petition in support of delay in filing the appeal. Therefore, he requested to uphold the order of the Ld. CIT(A).

4. We have heard the Ld. DR and also gone through the record in the light of the submissions made. It could be seen from the orders of the Ld. CIT(A) that the assessee failed to file condonation petition in support of delay in filing the appeal before the Ld. CIT(A), as a result the Ld. CIT(A) dismissed the appeal of the assessee. Therefore the assessee failed to substantiate their case by providing necessary documentary evidence, which resulted in passing the orders without consideration thereof. Hence the case of the assessee has not been heard on merits before the Ld. CIT(A). In the interest of natural justice, we are of the opinion that the case must be decided on merits. Therefore, we direct the assessee to file the condonation petition before the Ld. CIT(A) explaining the delay in filing the appeal. On filling of such condonation petition the Ld. CIT(A) is directed to decide on the condonation petition sympathetically and thereafter decide the appeal on merits. We

also provide one last opportunity to the assessee to produce all the necessary documentary evidence in support of their contentions before the Ld. CIT(A) and get the matter disposed of on merits. Therefore, we set aside the impugned order and restore the issue to the file of the Ld. CIT(A) for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

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

Order pronounced in the Open Court on 14th October, 2024.

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 14th October, 2024.
pvv/SPS.

Copy to:

S.No	Addresses
1	M/s. Voith Turbo (P) Ltd, PO Industrial Estate Nacharam, Hyderabad 500076
2	Dy. CIT, Circle 8(1) Hyderabad
3	Prl.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order