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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.745/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2020-21)

Rajanarendar Katukojwala, Hyderabad. PAN: AZMPK2357B	Vs.	Income Tax Officer, Ward-1, Warangal.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri S.Rama Rao, Advocate	
राजस्व द्वारा / Revenue by::	Shri Kumar Aditya, Sr-DR	
सुनवाई की तारीख / Date of hearing:	01 / 10 / 2024	
घोषणा की तारीख / Pronouncement:	01 / 10 / 2024	

आदेश / ORDER

PER PRAKASH CHAND YADAV, J.M:

The present appeal of the assessee is arising from the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (Ld. CIT(A)) dated 29.06.2024 having DIN No.ITBA/NFAC/S/250/2024-25/1066241552(1) and relates to Assessment Year 2021-22.

2. In this case, the Ld. CIT(A) has dismissed the appeal of the assessee in *limine* without condoning the delay of 145 days. The Ld. CIT(A) was of the view that the assessee is not serious in perusing the tax matter and hence

the appeal of the assessee is not maintainable. The Ld. CIT(A) has also not appreciated the grounds raised by the assessee in respect of the explanation for condonation of delay.

3. At the outset, the learned counsel for the assessee prayed that the matter may kindly be restored to the file of Ld. CIT(A) for fresh adjudication and the delay happened before the Ld. CIT(A) may kindly be condoned.

4. The Ld. DR relied upon the orders of authorities below.

5. We have considered the rival submissions and perused the material available on record. We observe that in this case the assessee has filed an application, praying the condonation of delay of 145 days. On perusal of the order of Ld CIT(A)(page 2) it is clear that the assessee has explained the cause of delay, we note that due to the non-communication from the tax consultant of the assessee, the delay has occurred. It is further observed that the assessee has duly explained that the erstwhile C.A.(tax consultant) has filled his contact details with the Assessing Officer and hence all the communication from the department has gone to the tax consultant, who in turn failed to communicate the same to the assessee. Considering the totality of the facts and circumstances, we hereby condone the delay of 145 days happened before the Ld. CIT(A) and direct the Ld. CIT(A) to decide the matter afresh after affording a reasonable opportunity

to the assessee. We further observe that in Form 35, it has been categorically mentioned that the notice of hearing of appeal shall be served via postal method instead of e-mail. It is ordered accordingly the office of the CIT(A) would serve the notice of hearing via all means, including postal correspondence.

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

Order pronounced in the open Court on 1st Oct., 2024.

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-

(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Hyderabad.

Dated: 01.10.2024.

* *Reddy gp*

Copy of the Order forwarded to :

1. Rajanarender Katukojwala, 3-1-17/1, Kakatiya Colony, Hanamkonda, Warangal-506001
2. ITO, Ward-1, Warangal.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,