

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. 792/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2020-21)

Healthware Private Ltd. Vs. DCIT  
Hyderabad Circle-2(1)  
[PAN : AABCH2124A] Hyderabad

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri C.S.Subramaniam &  
Shri V.Siva Kumar, Ld.AR  
राजस्व द्वारा/Revenue by: Shri Madan Mohan Meena, DR

सुनवाई की तारीख/Date of hearing: 21/10/2024  
घोषणा की तारीख/Pronouncement on: 22/10/2024

आदेश / ORDER

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

Aggrieved by the order dated 30/07/2024 passed by the learned Commissioner of Income Tax (Appeals)-4, Kolkata ("Ld. CIT(A)"), in the case of Healthware Private Limited ("the assessee") for the assessment year 2020-21, assessee preferred this appeal.

2. At the outset, Ld.AR submitted before us that the appeal of the assessee before the Ld.CIT(A) was dismissed *in limine* due to the fact that the assessee could not file appeal against the order of the Learned Assessing Officer within time. Assessee filed condonation petition before

the learned CIT(A) narrating the reasons and pleaded before the learned CIT(A) to condone the delay and admit the appeal for hearing, but the request of the assessee was not acceded to.

3. Learned AR reiterated the submissions made before the learned CIT(A) and submitted that the appeal against the order passed u/s 143(1) for the assessment year 2020-21 ought to have been filed before the learned CIT(A) on or before 23/01/2022, but the assessee could file appeal with the delay of 58 days due to the fact that at such point of time, the assessee company as well as auditors of the company were busy in tax audits and returns filing for the assessment year 2021-22 and the due date for filing of tax returns was extended to 15/03/2022. Learned AR further submitted that there is no malafide intention in filing the appeal belatedly, and, therefore, pleaded before us to condone the delay and afford an opportunity of being heard before the learned CIT(A) in the interest of justice.

4. Learned DR relied on the order of the revenue authorities and pleaded to uphold the order passed by the learned CIT(A) and dismiss the appeal of the assessee.

5. We have heard the rival contentions in the light of the submissions made on either side. As a matter of fact, though the learned DR does not concede to condone the delay, it is evident from records that there is a reasonable cause for the assessee to file appeal before the learned CIT(A) belatedly and also 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.

6. With this view of the matter, we condone the delay, set aside the impugned order and restore the issue to the file of the learned CIT(A) to decide the issue afresh. We direct the assessee to co-operate with the learned CIT(A) in getting the matter disposed of on merits, without seeking any adjournments and the learned CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. Grounds are accordingly treated as allowed for statistical purposes.

7. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this 22<sup>nd</sup> day of October, 2024.

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

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

Hyderabad, Dated: 22/10/2024  
*L.Rama, SPS*

Copy forwarded to:

1. M/s Healthware Private Limited,8-2-623/A, Serene Towrs, 4<sup>th</sup> Floor, Road No.10, Banjara Hills, Hyderabad
2. The DCIT, Circle-2(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The Ld.DR, ITAT, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD