

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

BEFORE

**SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT
AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER**

ITA No.1042/Hyd/2024		
Assessment Year: 2017-18		
Ms. Sai Prasanthi Kodali, Hyderabad. PAN : CIMPK9611F.	Vs.	The Income Tax Officer, Ward 8(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri S.K. Gupta, Advocate.	
Revenue by:	Shri M. Naveen Kumar, Sr.AR	
Date of hearing:	11.11.2024	
Date of pronouncement:	11.11.2024	

ORDER

PER MANJUNATHA, G. A.M:

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi passed on 16.01.2024 for the assessment year 2017-18.

2. At the outset, we find that there was a delay of 212 days in filing the appeal, for which the appellant has filed a petition for condonation of delay, explaining the reasons for delay in filing the appeal. The learned counsel for the assessee Shri S.K. Gupta, Advocate, referring to the petition filed by the assessee, submitted that, due to her personal inconvenience at family front, she could not monitor and attend the Income Tax proceedings before the AO and LD.CIT(A), therefore, submitted that the delay in filing of the appeal may be condoned and the appeal filed by the assessee may be admitted.

3. The ld.DR Shri M. Naveen Kumar, Sr.A.R. present for the revenue, on the other hand, submitted that, the reasons given by the appellant does not come under reasonable cause as provided under the Act for condonation of delay and thus, the delay in filing of appeal should not be condoned.

4. We have heard both the parties and considered relevant reasons given by the assessee in her petition filed for condonation of delay, and we find that she had personal problems at family front due to ongoing criminal complaint filed in the police station and also divorce proceedings pending before the court of law, and because of this reason, she could not attend proceedings before the AO and LD.CIT(A). Further, going by the reasons given by the assessee, we do not find any motive for not filing the appeal. Further, by not filing the appeal in time, the assessee herself would be placed in a disadvantageous position.

Therefore, considering the reasons given by the appellant in her petition, we are of the considered view that there is a reasonable cause for not filing the appeal on or before the due date provided under the Act, and thus, the delay in filing the appeal is condoned, and the appeal of the assessee is admitted for adjudication.

5. The brief facts of the case are that the assessee filed her return of income for the assessment year 2017-18 on 31.07.2017, declaring a total income of Rs.4,25,730/-. The case was selected for limited scrutiny through CASS and a notice under section 143(2) dated 27.09.2018 was issued, followed by notices under section 142(1) of the Act. In response to a notice dated 17.07.2019, the assessee requested a 15-day extension but did not respond to a subsequent notice on 23.09.2019. During scrutiny, it was noted that the assessee had made cash deposits totaling Rs.10,33,000/- in her Syndicate Bank account during demonetization period. Hence, a show-cause notice dated 31.10.2019 was issued to explain the source of these deposits, but no response was received. Due to non-compliance, finally, the Assessing Officer completed the assessment u/s 143(3) of the Act, determining the total income of the assessee at Rs.14,58,730/-, and passed assessment order on 05.12.2019.

6. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. Admittedly, the proceedings before the AO were exparte. The assessee

neither appeared nor filed any details, which is evident from exparte assessment order passed by the AO, and the AO made addition towards cash deposit of Rs.10,33,000/- made during demonetization period. Further, the proceedings before the first appellate authority were also exparte, because the assessee neither appeared nor filed any details even though the appeal was taken up for hearing on various dates, as observed by the LD.CIT(A) in para 4 of their order. The assessee has explained the reasons for not appearing before the authorities and according to the assessee, she could not monitor and attend Income Tax proceedings due to her personal problems with family front. In our considered view, there is sufficient cause for the assessee for not appearing before the authorities when the case was taken up for hearing. Therefore, considering the facts and circumstances of the case and also to provide another opportunity of hearing to the assessee, we set aside the order passed by the LD.CIT(A) and restore the issue back to the file of AO for fresh consideration. The AO is directed to reconsider the issue '*de novo*' after providing another opportunity of hearing to the assessee. Needless to say, the assessee shall appear before the AO and file necessary details without seeking any adjournment.

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

Order pronounced in the Open Court on 11th November, 2024.

Sd/- (VIJAY PAL RAO) VICE PRESIDENT	Sd/- (MANJUNATHA G.) ACCOUNTANT MEMBER
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Hyderabad, dated 11.11.2024.

TYNN/sps

Copy to:

S.No	Addresses
1	Sai Prasanthi Kodali, Flat No.8, 4 th Floor, Siris Lotus Bliss, Guttala Begumpet Village, Hyderabad - 500033, Telangana.
2	The Income Tax Officer, Ward 8(1), Hyderabad.
3	Pr.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order