

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**

IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISAKHAPATNAM "SMC" BENCH, VISAKHAPATNAM

**श्री के नरसिम्हा चारी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष**  
BEFORE SHRI K NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER &  
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A.225/Viz/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Matam Lathamma, Secunderabad. PAN: ADYPL2367A (अपीलार्थी/ Appellant) अपीलार्थी की ओर से/ Assessee by प्रत्यार्थी की ओर से / Revenue by	Vs.	Income Tax Officer, Ward-1, Anakapalle. (प्रत्यर्थी/ Respondent) Sri GVN Hari, AR Dr. Aparna Villuri, Sr. AR
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सुनवाई की तारीख / Date of Hearing	:	04/12/2024
घोषणा की तारीख/Date of Pronouncement	:	13/12/2024

**ORDER**

**PER S. BALAKRISHNAN, Accountant Member :**

This appeal filed by the assessee is against the order of the learned Additional / Joint Commissioner of Income Tax (Appeals)-2, Kolkata ("Ld. Addl. JCIT(A)") in DIN & Order No. ITBA/APL/S/250/2023-24/1063075131(1), dated 21/03/2024 arising out of the order passed U/s. 143(1) of the Income Tax Act, 1961 ("the Act") for the AY 2017-18.

2. Brief facts of the case are that the assessee is an individual working for NTPC. The assessee has filed her original return of income on 29/07/2017. Subsequently, on 30/05/2018, the assessee filed her revised return of income admitting a rental income of Rs. 2,92,320/- under the head 'income from other sources'. The return was processed and Intimation U/s. 143(1) of the Act was passed on 15/04/2019, wherein the assessee's claim of deduction of Rs. 2 lakhs towards interest on housing loan was rejected as the assessee did not admit any rental income the respective column while filing the return of income. Thus, a demand of Rs. 2,00,480/- was raised in the Intimation passed U/s. 143(1) of the Act. Aggrieved, assessee filed an appeal before the Ld. Addl/JCIT(A) with a delay of 505 days.

3. On appeal, the Ld. Addl/JCIT(A) did not consider the assessee's plea for condonation of delay and dismissed the appeal. Aggrieved by the order of the Ld. Addl/JCIT(A), the assessee is in appeal before the Tribunal by raising the following grounds:

- “1. The order of the Ld. Principal Commissioner of Income Tax is contrary to the facts and also the law applicable to the facts of the case.
2. The Ld. CIT(A) is not justified in refusing to condone the delay and dismissing the appeal in limine.
3. Any other ground that may be urged at the time of appeal.”

4. At the outset, the Learned Authorized Representative (“Ld. AR”) drew our attention to the affidavit filed by the assessee dated 21/11/2024 and submitted that while filing the revised return of income, the assessee admitted the rental income of Rs. 2,92,320/- under head ‘income from other sources’ instead of reporting the same under the head ‘income from house property’. But, the assessee claimed deduction of Rs. 2 lakhs towards interest on housing loan. The Ld. AR further submitted that this was a typographical mistake done by the assessee while entering the data in the return of income and the assessee came to know about this mistake only after receiving the Intimation U/s. 143(1). Therefore, the assessee was under bona fide belief that this mistake can be rectified if the assessee files a rectification application and accordingly, assessee filed a rectification application on 24/02/2020. However, even after elapsing of 6 months, no rectification order was passed in the case of the assessee and thereafter, due to COVID Pandemic, the assessee could file the appeal on 01/10/2020 which led to a delay of 505 days in filing the appeal before the Ld. Addl/JCIT(A). Thus, the Ld. AR pleaded that the delay in filing the appeal before the Ld. Addl/JCIT(A) is neither deliberate nor negligent and therefore,

the delay may be condoned and the assessee may be provided one more opportunity of being heard before the Ld. Addl/JCIT(A) in order to substantiate her claim.

5. On the other hand, the Learned Departmental Representative ("Ld DR") heavily relied on the orders of the Ld. Revenue Authorities and argued in support of the same.

6. We have heard both the sides and perused the material available on record as well as the orders of the Learned Revenue Authorities. On a perusal of the affidavit filed by the assessee, wherein the assessee has explained the reasons for delay that the assessee made a mistake while admitting the rental income under the appropriate head of income in the revised return filed and for rectification of mistake, after filing the rectification petition, the assessee was under bona fide belief that the rectification order would be passed in favour of the assessee. In the meantime, nearly 6 months has been elapsed and the rampant of COVID pandemic has also contributed in belated filing of the appeal before the Ld. Addl/JCIT(A) with a delay of 505 days. Under these circumstances, we find that the belated filing of the appeal by the assessee before the Ld. Addl/JCIT(A) is neither intentional nor deliberate and the assessee was prevented by a reasonable and

sufficient cause. Therefore, we hereby condone the delay of 505 days in filing the appeal before the Ld. Addl/JCIT(A) and remit the matter back to the file of the Ld. Addl/JCIT(A) with a direction to decide the appeal on merits after affording a reasonable opportunity of being heard to the assessee in accordance with the principles of natural justice. The assessee is also hereby cautioned to promptly cooperative before the Ld. Revenue Authorities otherwise the Ld. Revenue Authorities are at liberty to pass appropriate orders in accordance with law. It is ordered accordingly.

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

Pronounced in the open Court on 13<sup>th</sup> December, 2024.

Sd/-  
(श्री के नरसिम्हा चारी)  
(K NARASIMHA CHARY)  
न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-  
(एस बालाकृष्णन)  
(S.BALAKRISHNAN)  
लेखा सदस्य/ACCOUNTANT MEMBER

Dated :13.12.2024

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Matham Lathamma, Flat No. 202, D.No. 6-1-132/99/1, Sai Krishna Enclave, Near Skandagiri Temple, Walker Town, Padmarao Nagar, Secunderabad, Teolangana-500025.
2. राजस्व/The Revenue – Income Tax Officer, Ward-1, O/o. ITO, Aayakar Bhavan, Gandhinagaram, Anakapalle, Andhra Pradesh-531001.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam