

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'SMC', LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.152/Lkw/2024  
Assessment Year:2018-19

Neyveli Uttar Pradesh Power Limited, KH 419, GN Extension, Gomti Nagar S.O., Lucknow. PAN:AAECN3221F	Vs.	Income Tax Officer-2(1), Lucknow.
(Appellant)		(Respondent)

Appellant by	Ms. Krishna Laasya, Advocate
Respondent by	Shri Sunil Kumar Rajwanshi, Addl. CIT (D.R.)

**ORDER**

(A) In this case assessee's return was processed u/s 143(1) of the I. T. Act and intimation dated 30/09/2019 was issued denying TDS credit to the assessee. The assessee filed application u/s 154 of the Act, which was dismissed by Revenue vide order dated 30/09/2019. The assessee's appeal against the aforesaid order dated 30/09/2019 was dismissed by learned CIT(A) vide impugned appellate order dated 24/01/2024 [(DIN & Order No.ITBA/APL/S/250/2023-24/1060061010(1)]. Aggrieved, the assessee has filed the present appeal in Income Tax Appellate Tribunal. In the course of appellate proceedings, an affidavit, explaining the reasons for delay in filing of the appeal in the office of the learned CIT(A), was filed. It has been

submitted in the aforesaid affidavit that the delay in filing of the appeal in the office of the learned CIT(A) was on account of outbreak of COVID-19 pandemic which caused huge backlogs in compliance of pending work. It was also submitted in the affidavit that there were many changes in employees handling tax matters during COVID period.

(A.1) During the appellate proceedings in ITAT, copies of the following precedents were also filed from the assessee's side:

- (1) CIT vs. Bokaro Steel Ltd. [1999] 102 Taxman 94 (SC)
- (2) Tuticorin Alkali Chemicals & Fertilizers Ltd. vs. CIT [1997] 93 Taxman 502 (SC)
- (3) Karnal Co-operative Sugar Mills Ltd. vs. CIT [1999] 102 Taxman 11 (Punjab & Haryana)
- (4) CIT vs. Karnal Co-operative Sugar Mills Ltd. [2001] 118 Taxman 489 (SC)
- (5) Supreme Renewable Energy Ltd. vs. Income Tax Officer [2010] 125 ITD 394 (Chennai)
- (6) Zelan Projects (P.) Ltd. vs. Dy.CIT [2015] 63 taxmann.com 334 (Hyderabad –Trib.)
- (7) Neyveli Uttar Pradesh Power Limited vs. Income Tax Officer, I.T.A. No.151 & 153/Lkw/2024, order dated 30/09/2024

(B) At the time of hearing, the assessee was represented by Ms. Krishna Laasya, learned Counsel for the assessee. She submitted that there was sufficient cause for delay in filing of appeal in the office of the learned CIT(A). In support of this, she relied on the affidavit referred to in foregoing paragraph (A) of this order. The learned Counsel for the assessee submitted that in similar facts and circumstances, in the case of assessee's group company, vide aforesaid order dated 30/09/2024 for assessment years 2017-18 and 2021-22 in I.T.A. No.151 & 153/Lkw/2024 (Neyveli Uttar Pradesh Power Limited), the Co-ordinate Bench of the ITAT, Lucknow, directed the learned CIT(A) to decide the appeals on merits after providing

opportunity of hearing to the assessee. She submitted that in the present case also the learned CIT(A) be directed to condone the delay in filing of the appeal and to decide the assessee's appeal on merits. Learned D.R. for Revenue expressed no objection to this.

(C) In view of the foregoing and as representatives of both sides are in agreement on this, it is hereby held that there was sufficient cause for delay in filing of appeal in the office of learned CIT(A). Accordingly, the impugned appellate order dated 24/01/2024 of the learned CIT(A) is set aside with the direction to condone the delay in filing of appeal in the office of learned CIT(A). Moreover, learned CIT(A) is further directed to admit the appeal and to decide the appeal on merits, in accordance with law, through de novo order, after providing reasonable opportunity to the assessee.

(D) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 27/12/2024)

Sd/  
**(ANADEE NATH MISSHRA)**  
Accountant Member

Dated:27/12/2024  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
  
4. D.R., I.T.A.T.,
5. CIT(A)

Assistant Registrar