

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

BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER AND  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

□.□□□.□□ /ITA Nos.1145 to 1147/Hyd/2024  
(□□□□□□□□ □□□□/Assessment Year:2014-15)

Ms. Buradagunta Rajini, Hyderabad. PAN:BAXPM9268E	<b>Vs.</b>	Income Tax Officer, Ward-10(1), Hyderabad.
(Appellant)		(Respondent)
□□□□□□□□□□ □□□□□□/Assessee by:		Shri P. Murali Mohan Rao, CA
□□□□□□ □□□□□□/Revenue by::		Shri SPG Mudaliar, SR-DR
□□□□□□ □□ □□□□□□/Date of hearing:		26/12/2024
□□□□□□ □□ □□□□□□/ Pronouncement:		30/12/2024

□□□□/ORDER

**PER MADHUSUDAN SAWDIA, A.M:**

These appeals are filed by Ms. Buradagunta Rajini, Hyderabad (“the assessee”), feeling aggrieved by the separate orders passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (“Ld. CIT(A)”), all dated 11.09.2024 for the A.Y. 2014-15. Since the appeals belong to the same assessee, for the sake of convenience

and brevity, they are heard together and consolidated order is being passed.

**ITA No.1145/Hyd/2024**

2. At the outset, Ld.AR submitted that, there was delay in filing of appeal before the Ld. CIT(A) by 187 days. However, the Ld. CIT(A) without condoning the delay in filing the appeal, dismissed the appeal of the assessee.

3. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that the Ld. CIT(A) erred in not condoning the delay in filing the appeal and dismissed the appeal without appreciating the merits of the case. The Ld. AR submitted that, the due date of appeal to be filed before the Ld. CIT(A) was 24.04.2022, however, the appeal was filed on 27.10.2022. The main reason for delay in filing the appeal was COVID-19 Pandemic and technical glitches faced by the assessee in filing the appeal. The same reasons were also brought to the notice of the Ld. CIT(A). However, without considering the reasons given for delay, the Ld. CIT(A) did not condone the delay. Hence the Ld.AR prayed before the Bench to condone the delay in filing the appeal before the Ld. CIT(A). The Ld. AR further submitted that, the assessee could prosecute his case before the learned Assessing Officer (“Ld. AO”). Hence, the case of the assessee could not be prosecuted on merits by the any of the revenue authority. The Ld. AR also submitted that, the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the

assessee, the assessee could prosecute his case before both the Revenue Authorities. By consolidating all the grounds, he further submitted that, given an opportunity, the assessee is now ready to produce all such details and conduct the proceedings diligently and get the matter disposed of on merits.

4. Per contra, the Ld. DR placed heavy reliance on the order of the authorities below and opposed the grant of further opportunity to the assessee.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. The assessee filed appeal before the Ld. CIT(A) with a delay of 187 days due COVID-19 Pandemic and technical glitches faced by the assessee in filing the appeal. Therefore in our opinion there was reasonable cause on the part of the assessee behind the delay in filing of appeal before the Ld. CIT(A). Accordingly, this appeal deserve to be heard on merits by condoning the delay. Further, considering the principle of natural justice, the highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh opportunity could be given to the assessee. Accordingly, we condone the delay, set aside the impugned order and restore the issue to the file of Ld. AO to pass a fresh order on merits. Needless to say that the Ld. AO will afford an opportunity of hearing to the assessee before passing such order. The grounds of appeals are answered accordingly.

6. In the result, the appeal of the assessee in ITA No.1145/Hyd/2024 is allowed for statistical purpose.

**ITA No.1146/Hyd/2024**

7. At the outset, Ld.AR submitted that there was delay in filing of appeal before the Ld. CIT(A) by 10 days. However, the Ld. CIT(A) without condoning the delay in filing the appeal, dismissed the appeal of the assessee. After hearing both the parties and considering the principle of natural justice, we condone the delay of 10 days in filing of the appeal before the Ld. CIT(A).

8. The Ld. AR submitted that the Ld. AO had issued penalty notice u/s. 271(1)(b) of the Act for the A.Y. 2014-15. However, the assessee could not responded to those notices. Consequently, the Ld. AO passed the order u/s. 271(1)(b) of the Act on 13.09.2022 levying the penalty of Rs.30,000/-. Hence, the case of the assessee could not be prosecuted before the Ld. AO on merits. As the Ld. CIT(A) dismissed the appeal of the assessee due to delay in filing of the appeal, the case of the assessee could not be prosecuted before the Ld. CIT(A) also on merits. Therefore, the Ld. AR prayed before the bench an opportunity may be provided to the assessee to prosecute his case on merits.

9. Per contra, the Ld. DR placed heavy reliance on the order of the authorities below and opposed the grant of further opportunity to the assessee.

10. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. It can be seen from the order of revenue authority that the case of the assessee could not be prosecuted on merits. Considering the

principle of natural justice, we are of the view that one more opportunity could be given to the assessee. Further, considering the principle of natural justice, the highest that would happen is that a cause would be decided on merits. Accordingly, we set aside the issue to the file of Ld. AO to pass a fresh order on merits. Needless to say, the assessee be afforded an opportunity before deciding the issue on merits. The grounds of appeal are answered accordingly.

11. In the result, the appeal of the assessee in ITA No.1146/Hyd/2024 is allowed for statistical purpose.

**ITA No.1147/Hyd/2024**

12. At the outset, Ld.AR submitted that there was delay in filing of appeal before the Ld. CIT(A) by 1 day. However, the Ld. CIT(A) without condoning the delay in filing the appeal, dismissed the appeal of the assessee. After hearing both the parties and considering the principle of natural justice, we condone the delay of 1 day in filing of the appeal before the Ld. CIT(A).

13. The Ld. AR submitted that, the Ld. AO had issued penalty notice u/s. 271(1)(c) of the Act for the A.Y. 2014-15. However, the assessee could not responded to those notices. Consequently, the Ld. AO passed the order u/s. 271(1)(c) of the Act on 21.09.2022 levying the penalty of Rs.90,62,924/-. Hence, the case of the assessee could not be prosecuted before the Ld. AO on merits. As the Ld. CIT(A) dismissed the appeal of the assessee due to delay in filing of the appeal, the case of the

assessee could not be prosecuted before the Ld. CIT(A) also on merits. Therefore, the Ld. AR prayed before the bench an opportunity may be provided to the assessee to prosecute his case on merits.

14. Per contra, the Ld. DR placed heavy reliance on the order of the authorities below and opposed the grant of further opportunity to the assessee.

15. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. The present appeal of the assessee is against penalty order u/s. 271(1)(c) of the Act passed by the Ld. AO for A.Y. 2014-15. The same is related to the quantum appeal in ITA No.1145/Hyd/2024. We have set aside the quantum appeal corresponding to this penalty appeal to the file of Ld. AO for fresh adjudication. Therefore, we set aside this penalty appeal also to the file of the Ld. AO for fresh adjudication. Needless to say, the assessee be afforded an opportunity before deciding the issue on merits. The grounds of appeal are answered accordingly. Accordingly, the appeal of the assessee is allowed for statistical purpose.

16. In the result, the appeal of the assessee in ITA No.1147/Hyd/2024 is allowed for statistical purpose.

17. In the result, all the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open Court on 30th Dec., 2024.**

Sd/-

**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Sd/-

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 30.12.2024.

\* *Reddy gp*

**Copy of the Order forwarded to :**

1.	Ms. Buradagunta Rajini, C/o P. Murali & Co., C.As, 6-3-655/2/3, Somajiguda, Hyderabad-500082
2.	ITO, Ward 10(1), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,