

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM

BEFORE

SHRI MANJUNATHA G., ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No.520/Viz/2024
(निर्धारण वर्ष / Assessment Year: 2020-21)

Padma Devi Bhansali Vs. Income Tax Officer
Vizianagaram Vizianagaram
[PAN : AEVPB1105N]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Y.A.Rao, AR
राजस्व द्वारा/Revenue by: Dr.Aparna Villuri, DR

सुनवाई की तारीख/Date of hearing: 10/03/2025
घोषणा की तारीख/Pronouncement on: 17/03/2025

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 23/10/2024 passed by the learned Commissioner of Income Tax (Appeals), ("learned CIT(A)"), National Faceless Appeal Centre, Delhi in the case of Padma Devi Bhansali ("the assessee") for the assessment year 2020-21, assessee preferred this appeal.

2. Brief facts of the case are that the assessee filed an appeal before the learned CIT(A) on 24.12.2022 against the rectification order passed under section 154 of the Income Tax Act, 1961 ("the Act") dated 25.08.2022 with the delay of 40 days. The learned CIT(A) passed the impugned order, rejecting the appeal on the grounds of delay in filing of the appeal by 40 days and did not condone the delay and admit the appeal for hearing.

3. Aggrieved by the order of the learned CIT(A), assessee preferred an appeal before the Tribunal. At the outset, the learned AR submitted that the assessee ought to have filed appeal on or before 25.09.2022 against the impugned order dated 25.08.2022, but the assessee filed appeal before the learned CIT(A) on 24.12.2022 with the delay of 40 days, due to the fact that the assessee failed to notice the order under section 154 of the Act dated 25.08.2022 sent through electronic mail as she has no knowledge of e-proceedings. The assessee took action after receipt of reminder dated 22.11.2022 and took steps to file the appeal after contacting her auditor at Visakhapatnam which resulted in the delay of 40 days.

4. Learned AR further submitted that the assessee has filed a detailed petition for condonation of delay explaining the reasons for filing the appeal belatedly. But, the learned CIT(A) has not considered the condonation petition filed by the assessee and passed the impugned order, without giving an opportunity of hearing to the assessee. He, therefore, prayed to consider the grounds in filing the appeal belatedly and direct the learned CIT(A) condone the delay and admit the appeal for hearing.

5. Per contra, learned DR submitted that the it is a settled principle that the assessee is required to explain each days delay in filing the appeal, which the assessee failed to do so. Hence, the learned CIT(A) is justified in not admitting the appeal for hearing.

6. We have gone through the records in light of the submissions made on either side. It is a fact that the assessee filed the appeal before the learned CIT(A) with the delay of 40 days. Assessee filed a petition for condonation of delay before the learned CIT (A) which he did not consider for the reasons stated in para 4.1 and 4.2 of the learned CIT(A) order. It can be seen from the record that there is a delay in preferring this appeal and the reason for the delay in filing the appeal is attributed to the pandemic. As a matter of fact, though the learned DR does not concede to condone the delay, 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. We, therefore, condone the delay and direct the learned CIT(A) to admit the appeal for hearing by providing an opportunity of hearing to the assessee.

7. In the result, the appeal of the assessee is allowed.

Order pronounced in the Open Court on 17th March, 2025.

Sd/-

(MANJUNATHA G.)

ACCOUNTANT MEMBER

Hyderabad,

Dated: 17/03/2025

L.Rama, SPS

Sd/-

(K. NARASIMHA CHARY)

JUDICIAL MEMBER

Copy forwarded to:

1. Smt Padma Devi Bhansali, 8-13-2, Allied Housing Society, Vizianagaram
2. The Income Tax Officer, Ward-2, Eluru
3. The Income Tax Officer, Vizianagaram
4. The DR, ITAT, Visakhapatnam
5. GUARD File

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SENIOR PRIVATE SECRETARY
ITAT, VISAKHAPATNAM