

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD "A" BENCH: HYDERABAD

BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA.No.1081/Hyd./2025  
Assessment Year 2020-2021

Nagarjuna Engineering Constructions, Hyderabad - 500 016. Telangana. PAN AADFN2846E	vs.	The DCIT, Circle-6(1), Hyderabad - 500 004. Telangana.
(Appellant)		(Respondent)

For Assessee :	CA, M Chandramouleswara Rao
For Revenue :	Sri Madan Mohan Meena, Sr. AR

Date of Hearing :	09.09.2025
Date of Pronouncement :	12.09.2025

**ORDER**

**PER MANJUNATHA G. :**

The above appeal has been filed by the assessee against the Order dated 30.04.2025 of the learned Addl/JCIT(A)-7, Delhi, relating to the assessment year 2020-2021.

2. Brief facts of the case are that the assessee-company viz., 'Nagarjuna Engineering Constructions' has

filed its return of income for the assessment year 2020-2021 declaring total income of Rs.4,50,16,230/- on 19.01.2021. The return of income filed by the assessee-company was processed under section 143(1) of the Income Tax Act, 1961 [in short "the Act"] on 03.11.2021 and determined the total income at Rs.7,90,72,550/-. The assessee-company has filed appeal against the assessment order passed by the Assessing Officer under section 143(1) of the Act before the learned CIT(A) on 20.03.2022. The appeal filed before the learned CIT(A) was belated by 108 days, for which, the assessee-company has not filed any petition for condonation of delay explaining the reasons for the delay in filing of the appeal. Therefore, the learned CIT(A) dismissed the appeal filed by the assessee-company for not filing petition for condonation of delay.

3. Aggrieved by the order of the learned CIT(A), the assessee-company is now, in appeal before the Tribunal.

4. CA, M. Chandramouleswara Rao, Learned Counsel for the Assessee submitted that, the income tax return filed by the assessee-company was processed on

03.11.2021 by the Assessing Officer-CPC and the intimation has been issued to the assessee-company on 03.11.2021. Further, when the Assessing Officer issued intimation under section 143(1) of the Act, it was Covid period and due to on-going Covid pandemic, the assessee-company could not file appeal on or before the due date provided under the Act. No doubt, the assessee-company could not file petition for condonation of delay before the learned CIT(A), but, fact remains that, the delay in filing of appeal before the learned CIT(A) since falling under Covid-2019 pandemic outbreak period between 15.03.2020 to 28.02.2022 as per Hon'ble Supreme Court in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC)* dated 08.03.2021 and 421 ITR 314, excluding the covid-19 pandemic outbreak period from for all intents and purposes under the limitation law. He, therefore, submitted that, the learned CIT(A) ought to have condoned the delay and decide the appeal on merits. Since the learned CIT(A) dismissed the appeal of the appellant-company for not filing petition for

condonation of delay in filing the appeal before the learned CIT(A), the Learned Counsel for the Assessee pleaded that the delay in filing of the appeal before the learned CIT(A) be condoned and the matter may be set-aside to the file of learned CIT(A) to decide the issue on merits.

5. Sri Madan Mohan Meena, learned Sr. AR for the Revenue, on the other hand fairly agreed with the arguments of the Learned Counsel for the Assessee for remitting the issue back to the file of the CIT(A) for fresh consideration.

6. We have heard both the parties, perused the material on record and the orders of the authorities below. We find that, there is no dispute between the parties that the appellant-company has filed its return of income declaring total income of Rs.4,50,16,230/- and the Assessing Officer-CPC has processed the said return u/sec.143(1) of the Act by assessing the income of the appellant-company at Rs.7,90,72,550/- vide intimation dated 03.11.2021, on which, the appellant-company has filed appeal before the learned CIT(A) with a delay of 108

days. However, the appellant-company has not filed any petition for condonation of delay in filing the appeal within the prescribed date before the learned CIT(A). Therefore, the learned CIT(A) has dismissed the appeal of the assessee by not condoning the delay and without deciding the appeal on merits. We find force in the arguments of the Learned Counsel for the Assessee that, the intimation of the Assessing Officer-CPC dated 20.03.2022 falls during the Covid-2019 pandemic outbreak period between 15.03.2020 to 28.02.2022 and as per Judgment of Hon'ble Supreme Court in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC)* dated 08.03.2021 and 421 ITR 314, the Hon'ble Supreme Court excluded the Covid-19 pandemic outbreak period from for all intents and purposes under the limitation law by allowing a period of 90 days from March 1, 2022. Further, the learned CIT(A) has not decided the issue on merits. We, therefore, deem it fit set-aside the order of the learned CIT(A) by condoning the delay of 108 days in filing the appeal before the learned CIT(A)

and remit the issue back to the file of learned CIT(A) with a direction to re-decide the issue afresh, after providing reasonable opportunity of being heard to the assessee. Needless to say, the assessee shall file all the details as called for by the learned CIT(A) as and when the case is posted for hearing.

7. In the result appeal of the assessee-company is allowed for statistical purposes.

Order pronounced in the open Court on 12.09.2025.

Sd/-  
[RAVISH SOOD]  
JUDICIAL MEMBER

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 12<sup>th</sup> September, 2025

VBP

Copy to

1.	Nagarjuna Engineering Constructions, D.No.8-2-334, Flat No.202, Aditya Gardinia, Road No.5, Banjara Hills, Hyderabad – 500 016. Telangana.
2.	The DCIT, Circle-6(1), IT Towers, AC Guards, Masab Tank, Hyderabad – 500 004. Telangana.
3.	The Pr. CIT, Hyderabad.
4.	The DR ITAT “A” Bench, Hyderabad.
5.	Guard File.

//By Order//

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