

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ DB-B ‘ Bench, Hyderabad

Before Shri Ravish Sood, Judicial Member
A N D
Shri Madhusudan Sawdia, Accountant Member

आ.अपी.सं / **ITA No.1231/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2021-22)

M/s. Meenakshi Infrastructures (P) Ltd Hyderabad PAN:AAECM0206D	Vs.	ACIT Circle 1(2) Hyderabad
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Advocate S Sandhya	
राजस्व द्वारा/Revenue by::	Shri Shanawaz-Ul-Rahman, CIT(DR)	
सुनवाई की तारीख/Date of hearing:	23/09/2025	
घोषणा की तारीख/Pronouncement:	03/10/2025	

आदेश/ORDER

Per Madhusudan Sawdia, A.M.:

This appeal is filed by M/s. Meenakshi Infrastructures (P) Ltd (“the assessee”), feeling aggrieved by the order passed by the Ld.CIT(A), Hyderabad-11” (“Ld.CIT(A)”, dated 21/04/2025 for the A.Y 2021-22.

2. Feeling aggrieved with the order of the Ld.CIT (A), the assessee has raised the following grounds:

“1) the order of the learned CIT (A) is erroneous both on facts and in law.

2) the learned CIT (A) ought to have provided further opportunity before dismissing the appeal in limini;

3) the learned CIT (A) ought to have seen that the appellant paid the amount of Rs.5, 000/- towards Prime Minister's Relief Fund as required by the Hon'ble ITAT

4) The learned CIT (A) ought to have considered the appeal on facts instead of dismissing the appeal without considering the facts on the ground that the amount of Rs.5,000/- was not paid within the time;

5) The learned CIT (A) ought to have considered the grounds on merit without dismissing the appeal as not maintainable;

6) Any other ground/grounds that may be urged at the time of hearing”.

3. The brief facts of the case are that, this is the second round of appeal before the Tribunal. In the first round, this Tribunal vide order in ITA No.353/Hyd /2024, dated 11.07.2024, had remanded the matter to the file of the Ld. CIT(A) for passing a fresh order on merits, subject to the condition that the assessee shall pay a cost of Rs.5,000/- in favour of the Prime Minister's National Relief Fund, within one month from the date of receipt of the Tribunal's order. However, the assessee could not deposit the said cost of Rs.5,000/- within the stipulated time. Consequently, the Ld. CIT(A) dismissed the appeal of the assessee on account of late deposit of the cost.

4. Aggrieved by the order of Ld. CITA), the assessee has preferred the present second round of appeal before this Tribunal.

The Learned Authorised Representative ("Ld. AR") submitted that the assessee had ultimately paid the cost of Rs.5,000/- on 21.03.2025, though belatedly. It was submitted that the delay in payment was purely inadvertent and a mistake on the part of the assessee without any mala fide intention. The Ld. AR argued that substantial justice should not be denied merely on account of such inadvertent mistake and prayed that the matter may once again be restored to the file of the Ld. CIT(A) for decision on merits.

5. Per contra, the Learned Departmental Representative ("Ld.DR") did not raise any serious objection to the request of the assessee, but left the matter to the discretion of the Bench.

6. We have carefully considered the rival submissions and perused the material available on record. It is an admitted position that the assessee has complied with the direction of this Tribunal in the first round by paying the cost of Rs.5,000/-, albeit belatedly. The delay has been explained as inadvertent and not mala fide. We are of the considered view that substantive justice should prevail over technicalities. Since the assessee has already paid the earlier cost, though late, we deem it appropriate to provide another opportunity to the assessee for adjudication of the appeal on merits. However, in order to balance the equities and discourage recurrence of such lapses, we direct the assessee to pay a further cost of Rs.20,000/- in favour of the Prime Minister's National Relief Fund, within one month from the date of

receipt of this order. Subject to Such payment, the matter is restored to the file of the Ld. CIT(A), who shall pass a fresh order on merits after affording due opportunity of being heard to the assessee.

7. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 3rd October, 2025.

Sd/-

Sd/-

(RAVISH SOOD) JUDICIAL MEMBER	(MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER
--	--

Hyderabad, dated 3rd October, 2025

Vinodan/sps

Copy to:

S.No	Addresses
1	M/s. Meenakshi Infrastructures (P) Ltd, Plot No.119, Meenakshi, Road No.10, Jubilee Hills, Hyderabad 500033
2	ACIT Circle 1(2) Aayakar Bhavan, Basheerbagh, Hyderabad
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order