

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद बेंच, हैदराबाद  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ‘ B-SMC ‘ Bench, Hyderabad**

श्री मंजूनाथ जी, माननीय लेखा सदस्य एवं श्री रवीश सूद, माननीय न्यायिक सदस्य  
**SHRI G. MANJUNATHA, HON’BLE ACCOUNTANT MEMBER**  
**AND**  
**SHRI RAVISH SOOD, HON’BLE JUDICIAL MEMBER**

आयकरअपीलसं./I.T.A.No.1076/Hyd/2025  
(निर्धारण वर्ष/ Assessment Year: 2017-18)

Smt. Sangeeta Akkaraju Chandrasekhar, R/o.Hyderabad.  PAN : APKPC8134L	Vs.	The Income Tax Officer, Ward – 14(1) Hyderabad.
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri J. Prabhakar, Advocate.
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Mathivanan, S.A. Sr.A.R.
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	16.10.2025
घोषणा की तारीख/ Date of Pronouncement	:	29.10.2025

**ORDER**

**PER MANJUNATHA G., A.M :**

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [in short “NFAC”], Delhi, dated 17.03.2025 relating to the assessment year 2017-18.

2. At the outset, there is a delay of 25 days in filing the appeal before the Tribunal. The assessee has filed an affidavit in support of the condonation petition, wherein she has mentioned the reasons for the delay and submitted that the delay occurred due to factors beyond her control, with no deliberate intention to defer the filing of the appeal. On the other hand, the learned Senior A.R. for the Revenue, Shri Mathivanan, S.A. did not strongly oppose the condonation of delay petition filed by the assessee.

3. Having heard both sides and considering the petition filed by the assessee for condonation of delay, we are of the considered view that, the reasons given by the assessee for not filing the appeal within the time allowed under the Act, come under reasonable cause as provided under the Act for condonation of delay. We further find that, the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. MST Katiji [1987] 167 ITR 471 (SC) has laid down certain principles for condoning the delay and directed that a lenient approach should be followed to avoid dismissal of meritorious cases on technical grounds. Going by the principles laid down in MST Katiji (supra), and also considering the submissions of the assessee, we condone the delay of 25 days

in filing the appeal before the Tribunal and admit the appeal for adjudication.

4. The brief facts of the case are that, in this case, information has been flagged in the Actionable Information Monitoring System. On verification, it is found that, the assessee has not filed any return of income for the assessment year 2017-18. The information received through the Actionable Information Monitoring System shows that TDS under Section 194A on interest income amounts to Rs. 5,50,967/- and purchase of immovable property under (SFT-012) amounts to Rs. 2,71,48,800/-. Therefore, the assessment has been reopened under Section 147 of the Act, and a notice under Section 148, along with reasons for reopening and a notice under Section 142(1) of the Act, was issued and served on the assessee. In response, the assessee has filed a paper return in physical form before the Jurisdictional Assessing Officer (J.A.O.) The said return has not been considered by the J.A.O. due to the absence of an acknowledgment and was treated as non-est. In the said return, the assessee has declared total gross receipts of Rs. 6,06,730/- and claimed deduction under Chapter VI-A towards deduction

under Section 80C for LIC payments at Rs.51,037/- and deduction u/s 80TTA towards interest on savings bank account at Rs.10,000/-. The A.O. accepted the income returned by the assessee at Rs. 6,06,730/-, however, not allowed deduction under Chapter VI-A for want of evidence.

5. The assessee filed appeal against the assessment order and challenged disallowance of deduction under Chapter VI-A towards deduction under Section 80C for LIC payments and deduction under Section 80TTA for interest on savings bank account. The Ld. CIT(A) vide his order dated 17-03-2025 allowed partial relief to the assessee, where the Ld. CIT(A) directed the A.O. to allow deduction under Section 80TTA for Rs. 10,000/- towards interest from savings bank account. However, the Ld. CIT(A) sustained additions made towards disallowance under Section 80C towards LIC payment for want of evidence.

6. Aggrieved by the order of the Ld. CIT(A), the assessee is now in appeal before the Tribunal.

7. The Learned Counsel for the assessee Shri J. Prabhakar, Advocate, referring to the petition filed for filing additional evidences, submitted that, the assessee has filed a receipt from LIC of India for payment of insurance premium of Rs. 51,037/- and the same has been paid through banking account. The assessee has furnished the relevant bank account before the A.O. and Ld. CIT(A), however, could not file the relevant receipts. Since the bank account statement indicates payment to LIC, the A.O. ought not to have made additions. Therefore, he submitted that the addition made by the A.O. towards disallowance of deduction of Rs. 51,037/- should be deleted.

8. The Learned Senior A.R. for the Revenue Shri Mathivanan S.A., on the other hand, submitted that, since the assessee has furnished LIC receipt as additional evidence, the matter may be remanded to the file of the A.O. for verification and to decide in accordance with the law.

9. We have heard both parties, perused the material available on record and had gone through the orders of the authorities below. The A.O. denied deduction under Section 80C for Rs. 51,037/- in

the absence of relevant receipts from LIC of India to prove payment of insurance premium. Before the Ld. CIT(A), although the assessee had furnished bank account in support of payment, but could not furnish receipts from LIC of India. Now, the assessee has furnished a receipt issued by the LIC dated 19-06-2025 indicating payment of insurance premium of Rs. 51,037/- on 21-03-2017. If we consider the additional evidence filed by the assessee, the receipt issued by LIC of India, the assessee has furnished relevant supporting evidences to prove payment of insurance premium for the F.Y. 2016-17 relevant to A.Y. 2017-18 for Rs.51,037/-. In other words, in principle, the assessee is eligible for deduction under Section 80C towards LIC premium. Since the assessee has filed the receipt for the first time before us and the A.O. did not get any opportunity to verify the evidences, in our considered view, for the limited purpose of verification of receipts, the matter needs to be remanded to the file of the A.O. Thus, we set aside the order of the Ld. CIT(A) and restore the issue back to the file of the Jurisdictional Assessing Officer (J.A.O.) for the limited purpose of verification of the receipt furnished by the assessee, indicating the payment of LIC premium of Rs. 51,037/-.

The A.O. is directed to verify the receipt and allow deduction under Section 80C of the Income Tax Act, 1961.

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

Order pronounced in the Open Court on 29<sup>th</sup> October, 2025.

<b>Sd/-</b> (श्री रवीश सूद) <b>(RAVISH SOOD)</b> <b>न्यायिक सदस्य/JUDICIAL MEMBER</b>	<b>Sd/-</b> (मंजूनाथ जी) <b>(MANJUNATHA G.)</b> <b>लेखा सदस्य/ACCOUNTANT MEMBER</b>
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Hyderabad, dated 29.10.2025.  
*TYNN/sps*

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	Smt. Sangeeta Akkaraju Chandrasekhar, 1-2-597/3, Lower Tank Bund Road, Domalguda, Hyderabad – 500029.
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward –14(1), Hyderabad.
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary