

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad
श्री विजय पाल राव, उपाध्यक्ष एवं श्री मधुसूदन सावडिया, लेखा सदस्य के समक्ष ।

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आयकर अपीलसं./I.T.A. No.1180/Hyd/2025
(निर्धारणवर्ष/ Assessment Year: 2018-19)

Indis Central Park Properties Private Limited, Hyderabad. PAN: AADCI6566P	Vs.	DCIT, Central Circle-3(3), Hyderabad.
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
करदाताकाप्रतिनिधित्व/ Assessee Represented by	:	Shri A. Rajesh, CA
राजस्वकाप्रतिनिधित्व/ Department Represented by	:	Dr. Sachin Kumar, Sr. AR
सुनवाईसमाप्तहोनेकीतिथि/ Date of Conclusion of Hearing	:	12/03/2026
घोषणा की तारीख/ Date of Pronouncement	:	18/03/2026

ORDER

PER MADHUSUDAN SAWDIA, A.M.:

This appeal is filed by Indis Central Park Properties Private Limited, ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals)-11, Hyderabad ("Ld. CIT(A)") dated 21/02/2025 for the Assessment Year ("A.Y.") 2018-19.

2. At the outset, it is noticed that there is a delay of 80 days in filing the present appeal before this Tribunal. The assessee has filed a petition for condonation of delay along with an affidavit explaining the reasons for the delay. The Learned Authorised Representative (“Ld. AR”) submitted that the Chief Financial Officer (“CFO”) of the assessee company, who was looking after the tax matters of the company, had resigned from the company on 31.01.2024. It was further submitted that the email ID of the said CFO had been mentioned in Form No.35 filed before the Ld. CIT(A). Consequently, the notices issued during the appellate proceedings as well as the order passed by the Ld. CIT(A) were communicated to the email ID of the said CFO. The Ld. AR submitted that since the said officer had already resigned from the company, the company could not come to know about the notices issued during the appellate proceedings as well as the order passed by the Ld. CIT(A). It was further submitted that subsequently when the counsel of the assessee visited the office of the Ld. CIT(A), he came to know about the passing of the order. Immediately thereafter, steps were taken by the assessee to file the present appeal before the Tribunal and in the process there occurred a delay of 80 days in filing the appeal. The Ld. AR submitted that the delay was neither intentional nor deliberate and therefore prayed that the delay may kindly be condoned and the appeal may be admitted for adjudication on merits.

3. Per contra, the Learned Departmental Representative (“Ld. DR”) did not raise any serious objection to the condonation of delay.

4. We have heard the rival submissions and perused the material available on record. From the explanation furnished by the assessee, it is observed that the delay occurred due to the resignation of the Chief Financial Officer who was handling the tax matters of the company and whose email ID had been mentioned in Form No.35 filed before the Ld. CIT(A). Consequently, the notices issued by the Ld. CIT(A) and the appellate order were communicated to the email ID of the said officer and the company could not come to know about the passing of the order in time. Considering the facts and circumstances explained by the assessee, we are satisfied that the assessee was prevented by sufficient cause from filing the appeal within the prescribed time limit. It is well settled that while dealing with a petition for condonation of delay, a liberal and justice-oriented approach should be adopted so that substantial justice is advanced. Further, the Hon'ble Supreme Court also, in the case of Vidya Shankar Jaiswal v. CIT (174 taxmann.com 21), has held that a justice-oriented and liberal approach should be adopted while considering applications for condonation of delay. Respectfully following the said principle, we condone the delay of 80 days and admit the appeal for adjudication on merits.

5. The assessee has raised the following grounds of appeal:

- “1. The order of the learned Commissioner of Income Tax is contrary to the facts of the case and the Provisions of Law.
2. The learned Commissioner of Income Tax is not justified in concluding the Appeal ex-parte and he should have given another opportunity to the Appellant for representing the matter.
3. The learned Commissioner of Income Tax should have directed to the Assessment Unit to delete the addition of Rs.96,28,768/- added as excessive interest out of the amount claimed by the Appellant Company.

4. The learned Commissioner of Income Tax should have appreciated that the interest is correctly calculated by the Appellant Company, for the period during which there is short fall in the amount of deposit paid by the Appellant Company to the owners. The Commissioner of Income Tax (Appeals) should have appreciated that the matter of interest, on the shortfall of the deposit paid by the Appellant Company, was settled during the year under consideration by way of a registered supplementary agreement dated 23/8/2017 and therefore it is rightly deductible by way of debit to Profit and Loss Account for the year 2017-18.
5. The learned Commissioner of Income Tax should have appreciated that the Appellant had declared the income from the Project for the first time in the year under consideration and therefore the contention of the lower authorities that it pertains to prior period is not correct.
6. For these and other grounds that may be urged at the time of hearing, it is submitted that the Orders of the lower authorities be set aside or modified as may be deemed fit.”

6. The brief facts of the case are that the assessee had filed an appeal before the Ld. CIT(A) for Assessment Year 2018–19 against the assessment order passed by the Learned Assessing Officer (“Ld. AO”) under section 143(3) read with section 143(3A) and section 143(3B) of the Income Tax Act, 1961 (“the Act”) dated 15.04.2021. During the course of appellate proceedings, the assessee could not comply with the notices issued by the Ld. CIT(A). Consequently, the Ld. CIT(A) dismissed the appeal of the assessee for non-prosecution.

7. Aggrieved by the order of the Ld. CIT(A), the assessee is in appeal before this Tribunal. The Ld. AR submitted that for the same reasons as explained while seeking condonation of delay, the assessee could not come to know about the issuance of notices by the Ld. CIT(A). Consequently, the assessee could not comply with the notices issued during the appellate proceedings. The Ld. AR submitted that the appeal of the assessee has been dismissed by the Ld.

CIT(A) without the assessee being afforded an effective opportunity to place his case on merits. It was therefore submitted that in the interest of justice the matter may kindly be set aside to the file of the Ld. CIT(A) for adjudication on merits after providing one more opportunity to the assessee.

8. Per contra, the Ld. DR objected to the request for remand and submitted that adequate opportunity had already been provided by the Ld. CIT(A). However, the assessee failed to avail such opportunities and therefore the order passed by the Ld. CIT(A) does not call for interference.

9. We have heard the rival submissions and perused the material available on record. It is noticed that the appeal of the assessee has been dismissed by the Ld. CIT(A) for non-prosecution as the assessee did not comply with the notices issued during the appellate proceedings. However, the contention of the assessee before us is that due to the circumstances explained while seeking condonation of delay, the assessee could not come to know about the notices issued by the Ld. CIT(A) and therefore could not place the necessary material on record before the appellate authority. Considering the totality of the facts and circumstances of the case and in order to provide the assessee a fair opportunity of being heard, we deem it appropriate in the interest of justice to set aside the impugned order of the Ld. CIT(A) and restore the matter to the file of the Ld. CIT(A) for fresh adjudication on merits. The Ld. CIT(A) shall examine the issue afresh in accordance with law after providing adequate opportunity of being heard to the assessee. The assessee shall be at liberty to file all relevant documentary evidence in support of his claims before the Ld. CIT(A). The

assessee is also directed to co-operate in the appellate proceedings and shall not seek unnecessary adjournments during the course of the proceedings.

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

Order pronounced in the Open Court on 18th March, 2026.

Sd/- (VIJAY PAL RAO) VICE PRESIDENT	Sd/- (MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER
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Hyderabad, dated 18th March, 2026

Okk, Sr. PS

Copy to:

S.No	Addresses
1	INDIS CENTRAL PARK PROPERITIES PRIVATE LIMITED, 825 Indis, Road no 44, Jubilee HILLS, Jubilee Hills S.O, Shaikpet, Hyderabad, Telangana, 500033.
2	DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 3(3) HYDERABAD, AAYAKAR BHAVAN, HYDERABAD, Hyderabad Telangana-500004
3	Pr. CIT, Central Circle, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order

*Senior Private Secretary,
ITAT, Hyderabad.*