

**IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member
AND
Shri S.Rifaur Rahman, Accountant Member**

ITA Nos.344 and 345/Hyd/2018
(Assessment Year: 2006-07)

Shri Sathyavath
Ramavataram
Hyderabad
PAN: AIBPR4329N
(Appellant)

Vs Income Tax Officer
Ward 4 (1)
Hyderabad
(Respondent)

For Assessee : Shri K. Viswanatham
For Revenue : Shri Nilanjan Dey, DR

Date of Hearing: 05.12.2018
Date of Pronouncement: 06.12.2018

ORDER

Per Smt. P. Madhavi Devi, J.M.

Both are assessee's appeals for the A.Y 2006-07. ITA No.344/Hyd/2018 is against the assessment completed u/s 143(3) r.w.s. 147 while ITA No.345/Hyd/2018 is against the levy of penalty u/s 271(1)(c) of the Act. In both the appeals, there is a delay of 9 days in filing of the appeal. The assessee has filed application for condonation of delay alongwith affidavit of the concerned Chartered Accountant. Taking the contents of the application into consideration, we are satisfied that the delay is neither willful nor wanton. Therefore, the delay in filing of the appeal is condoned.

2. In these appeals, the assessee is aggrieved by the order of the CIT (A) who dismissed the appeal because the assessee failed to file application for condonation of delay in filing of the appeal. The learned Counsel for the assessee submitted that on similar circumstances, this Tribunal in ITA Nos. 305 & 306/Hyd/2018 in the case of Shri Rama Sri Krishna Mudambi, Hyderabad has remitted the matter to the file of the CIT (A) with the liberty to the assessee to file application for condonation of delay and to dispose of such applications on merits. A copy of the said order is filed before us.

3. The learned DR was also heard.

4. Having regard to the facts, we deem it fit and proper to remit the appeals to the file of the CIT (A) with liberty to the assessee to file applications for condonation of delay within a period of two months from the date of this order and we direct the CIT (A) to dispose of such applications on merits after giving the assessee a fair opportunity of being heard. Thereafter, the CIT (A), if he deems fit to condone the delay, shall dispose of the appeals on merit. Accordingly, both the appeals of the assessee are treated as allowed for statistical purposes.

5. In the result assessee's appeals are treated as allowed for statistical purposes.

Order pronounced in the Open Court on 6th December, 2018.

Sd/-

(S.Rifaur Rahman)

Accountant Member

Hyderabad, dated 6th December, 2018.

Vinodan/sps

Sd/-

(P. Madhavi Devi)

Judicial Member

Copy to:

- 1 Sathyavath Ramavataram, C/o. Ch. Parthasarathy & Co. 1-1-298/2/B/3, 1st Floor, Sowbhagya Avenue, St. No.1 Ashoknagar, Hyderabad 500020
- 2 ITO Ward 4(1) 5th Floor, Range-A, Aayakar Bhavan, Basheerbagh, Hyderabad
- 3 CIT (A)-1 Hyderabad
- 4 Pr. CIT – 1 Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order