

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA Nos. 237, 238, 239, 240, 241, 242 & 243/H/2021 AYs. : 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19		
Abdul Raouf Mohd., Hyderabad. PAN - AZZPM 7609M (Appellant)	Vs.	Asst. Commissioner of Income-tax, Central Circle - 2(1), Hyderabad. (Respondent)
Assessee by:		Shri K.A. Sai Prasad
Revenue by:		Shri YVST Sai
Date of hearing:		14/09/2021
Date of pronouncement:		15/09/2021

ORDER

PER L.P. SAHU, A.M.:

All these appeals filed by the assessee are directed against CIT(A) - 12, Hyderabad's separate orders, all dated, 25/02/2021 for AYs 2012-13 to 2018-19 involving proceedings u/s 144 r.w.s 153A of the Income Tax Act, 1961 ; in short "the Act".

2. We notice at the outset that assessee's instant appeals suffer from 1 day delay in filing each appeal before the ITAT. Case law Collector Land Acquisition vs Mst. Katiji & Ors, 1987 AIR 1353 (SC) and University of Delhi Vs. Union of India, Civil Appeal No. 9488 & 9489/2019 dated 17 December, 2019, hold that such a delay; supported by cogent reasons, deserves to be condoned so as to make way for the cause of substantial justice. We accordingly hold that assessee's impugned delay is neither intentional nor deliberate but due to the circumstances beyond its control. The same stands condoned. Cases are now taken up for adjudication on merits.

3. A common grievance raised by the assessee in all the appeals is that the CIT(A) in the facts and circumstances of the case, is not justified in not condoning the delay in filing the appeal, and not adjudicating the grounds on merits.

3. Referring to the above ground, in the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had dismissed the appeals

in limine without condoning the delay in filing the appeals before him. Therefore, it would be in the interest of justice, the matters may be restored to his file for deciding various grounds of appeals on merits. The ld. AR undertook to produce all the relevant documents to substantiate his cases before the CIT(A). The learned DR agreed with the aforesaid statement of the learned AR.

3. We have considered the facts of the case and the request made by the learned AR. We find that the CIT(A) dismissed the appeals of the assessee in-limine on the technical ground that the assessee has filed these appeals with a delay before him by holding that the appellant's reason for delay that he had to travel to Delhi & Gujarat for the case and hence could not file appeals on time in Hyderabad, does not constitute reasonable or sufficient cause by any stretch of the imagination, since it does not give any bona-fide reason to explain the delay. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on

merits by condoning the impugned delays in filing the appeals before him. Accordingly, the CIT(A) is directed to condone the delay and afford reasonable opportunity of being heard to the assessee and thereafter decide the appeals on merits. We direct the assessee to appear before CIT(A) with all the relevant evidences; within three effective opportunities of hearing.

4. In the result, all the appeals of the assessee are treated as allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Pronounced in the open court on 15th September, 2021.

**Sd/-
(S.S. GODARA)
JUDICIAL MEMBER**

**Sd/-
(L. P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad, Dated: 15th September, 2021.

Kv

Copy to :

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<i>2</i>	<i>ACIT, Central Circle – 2(1), Ayakar Bhavan, Hyderabad.</i>
<i>3</i>	<i>CIT(A) - 12, Hyderabad</i>
<i>4</i>	<i>Pr. CIT (Central), Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>