

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 323/VIZ/2016
(Asst. Year : 2011-12)**

Smt. Thota Siva Naga Bhagya vs. CIT, Vijayawada.
Lakshmi, D.No. 77-87/1-8,
Prasanthi Nagar, Payaka
Puram, Vijayawada.

PAN No. ADXPT 3823 A
(Appellant)

सुलभ न्याय : (Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.
Department By : Shri Deba K. Sonawal, CIT DR

Date of hearing : 08/05/2018.

Date of pronouncement : 18/05/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax, Vijayawada, dated 25/03/2015 for the Assessment Year 2011-12.

2. There is a delay of 395 days in filing this appeal. The assessee has filed an affidavit, wherein it has been stated that she is not able to take steps to file the appeal due to illness beyond her physical or mental ability and also stated that family has been shifted to another address and prayed that delay may be

condoned. In support of her contention, self certified xerox of medical certificates issued by the Civil Assistant Surgeon, Government Hospital, Vijayawada have been filed, wherein it has been certified that assessee was suffering from 'bronchial asthma' and advised complete rest and treatment. On being query by the Bench whether assessee was able to move or not for carrying business activities during the said period and what was the treatment taken, Id. counsel expressed his inability to answer. The assessee has also not filed any documents with regard to treatment taken by her during the period 20/01/2014 to 19/01/2015 and also nothing on record for shifting the house to a different address. We, therefore, considering the affidavit and also the medical certificate, are of the opinion that it is not a sufficient cause to condone the delay and the assessee is also not explained the delay properly. Therefore, we are of the opinion that it is not a fit case to condone the delay. Accordingly, application for condonation of delay filed by the assessee is dismissed. In view of the dismissal of condonation of delay application, the appeal filed by the assessee is also dismissed in *limini*.

3. In the result, appeal filed by the assessee is dismissed.

Order Pronounced in open Court on this 18th day of May, 2018.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 18th May, 2018.

vr/-

Copy to:

1. The Assessee - Smt. Thota Siva Naga Bhagya Lakshmi, D.No. 77-87/1-8, Prasanthi Nagar, Payaka Puram, Vijayawada.
2. The Revenue - CIT, Vijayawada.
3. The D.R., Visakhapatnam.
4. Guard file.

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.

Easy & Speedy
Justice

