

**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 Nos. 173 & 174/VIZ/2018  
(Asst. Year : 2010-11 & 2011-12)**

M/s. Nikhil Constructions, vs. ITO, Ward-3(2),  
D.No. 54-12-42, Visakhapatnam.  
Sai Mohan Arcade,  
Bhanu Nagar, Visakhapatnam.

PAN No. AAGFN 7160 A  
(Appellant)

(Respondent)

Assessee by : Shri C. Subrahmanyam – FCA.  
Department By : Smt. Suman Malik – Sr.DR

Date of hearing : 01/02/2019.  
Date of pronouncement : 06/02/2019.

**ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER**

These appeals by the assessee are directed against the separate orders of Principal Commissioner of Income Tax-1, Visakhapatnam, both dated 31/03/2016 for the Assessment Years 2010-11 & 2011-12.

**2.** There is a delay of near about 709 & 699 days in filing both the appeals respectively for the Assessment Years 2010-11 & 2011-12. Ld. Authorised Representative has requested the Bench

to dispose of the appeals in accordance with law as he is unable to explain the reasons for delay.

**3.** We find that Id. AR is unable to explain the reasons of inordinate delay in filing the appeals. Therefore, these are not fit cases to condone the delay, hence, we dismiss the same in *limini*.

**4.** In the result, both the appeals filed by the assessee are dismissed in *limini*.

Order Pronounced in open Court on this 06<sup>th</sup> day of Feb., 2019.

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

sd/-  
**(V. DURGA RAO)**  
Judicial Member

**Dated: 06<sup>th</sup> Feb., 2019.**

**vr/-**

*Copy to:*

1. *The Assessee – M/s. Nikhil Constructions, D.No. 54-12-42, Sai Mohan Arcade, Bhanu Nagar, Visakhapatnam.*
2. *The Revenue – ITO, Ward-3(2), Visakhapatnam.*
3. *The Pr.CIT-1, Visakhapatnam.*
4. *The D.R., Visakhapatnam.*
5. *Guard file.*

By order

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