

**आयकर अपीलिय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'B' Bench, Hyderabad**

**Before Shri R.K. Panda, Vice-President**  
**AND**  
**Shri Laliet Kumar, Judicial Member**

ITA Nos.180 to 185/Hyd/2023		
Assessment Years: 2012-13 to 2017-18		
Smt Renuka Datla Hyderabad PAN:AFAPR2059D	Vs.	Dy. CIT Central Circle 1(3) Hyderabad
(Appellant) PAN:		(Respondent)
Assessee by:	Shri A.V. Raghuram, Advocate	
Revenue by:	Shri Jeevan Lal Lavidiya, CIT(DR)	
Date of hearing:	26/07/2023	
Date of pronouncement:	27/07/2023	

**ORDER**

**Per Bench:**

These appeals are filed by the assessee against the order dated 05.10.2021 of the learned CIT (A)-11, Hyderabad relating to A.Ys 2012-13 to 2017-18 on the following grounds:

*“1. On the facts and in the circumstance of the case, the order of the learned CIT(A) dismissing the appeal exparte is violative of principles of natural justice apart from being illegal and unsustainable in law. The Commissioner (Appeals) ought not to have posted appeal within short span of time when the appellant's case is that the books and documents are seized by police.*

*2. The learned CIT(A) having dismissed the appeal on account of non compliance ought not to have again dealt the same on merits and dismissed the same on merits.*

*3. Without prejudice to the above, the learned CIT(A) erred in confirming the additions made by the AO with respect to credits in all amounting to Rs.2.19.97,746 in bank accounts of the Appellant with various banks.*

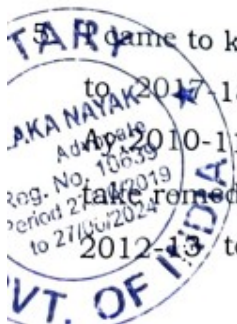
*4. The learned CIT(A) failed to appreciate that such credits were considered by the Appellant while filing her return of income and the additions were uncalled for”.*

2. Similar grounds have been taken by the assessee in the remaining A.Ys. For the sake of convenience, all these appeals were heard together and are being disposed of by this common order. ITA No.180/Hyd/2023 for the A.Y 2012-13 is taken as the lead case in this batch of appeals.

3. At the outset, the learned AR for the assessee submitted that there is delay in filing of the appeals before the Tribunal for a period of 301 days, for which the assessee has filed a condonation petition along with affidavit explaining the reasons for not filing the appeal before the Tribunal within the stipulated period. In the affidavit, it was mentioned as under:

1. I am the Appellant herein and as such I am well aware of the facts of the case and competent to depose to the contents of this affidavit.
2. I have not received physical copy of impugned order passed by the Id. CIT(A) as I am not available in Hyderabad. I am mostly staying in New Delhi post second wave of Covid-19 to attend my property litigations and personal matters pending before Hon'ble Supreme Court. However, I have taken the date of order i.e., 05.10.2021 as date of receipt of the order. Considering the same, I should have filed the appeal before this Hon'ble Tribunal on or before 04.12.2021. But, I have filed the appeal on 28.03.2023.
3. I am advised to submit that as per the judgement of the Hon'ble Supreme Court in Sumo writ petition, the period of time falling between the 15.03.2020 to 28.02.2022, and a further period of 90 days from 01.03.2022 is to be excluded for the purpose of limitation on account of Covid-19, unless a higher time frame is provided under respective statutes. Excluding the above period from 15.03.2020 to 31.05.2022, there is a delay of 301 days in filing the present appeal.
4. I submit that, I am a doctor by profession. I am a Member of National Academy of Medical Sciences (MNAMS), Doctor of Philosophy (Ph.D.), Fellow of the College of Chest Physicians (FCCP), Doctor of Medicine (M.D.) and have other accreditations in medical field. I have been in the medical field for the past more than five(5) decades. Overlapping with this with 40 years Experience/Expertise in Pharmaceutical Sciences. **(Annexure 1, Bio data)**. I am submitting my professional details to this affidavit not to boast of my achievements but only to persuade the Hon'ble Tribunal that I am a diligent person.

I came to know about the appellate orders passed for asst. years 2012-13 to 2017-18 on 16.11.2021 when the appeal hearing notice for the asst. years 2010-11 was being attended. I immediately contacted my counsel to take remedial steps in respect of the adverse orders passed for asst. years 2012-13 to 2017-18. As I had relocated to New Delhi by then, for



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attending matters before the Hon'ble Supreme Court which were under active consideration, I had requested my counsel to prepare the appeals and send them to me for signatures. I believe, my counsel had prepared the appeals for asst. years 2012-13 to 2017-18 to be filed before this Hon'ble Tribunal and had sent the same to me on 12.02.2022 over email. But, I did not get that said email in my 'IN BOX' or probably had lost them in the bunch of mails (wanted and unwanted) I receive on daily basis. I was not aware of the time limits to file appeals before this Hon'ble Tribunal and was under the bona fide impression that I will be receiving the appeal documents from my counsel and was waiting for them. However, in the meanwhile, the hearings before the Hon'ble Supreme Court in three of my major cases have begun which were posted on regular basis. I had to appear before the Hon'ble Supreme Court on weekly and fortnightly basis.

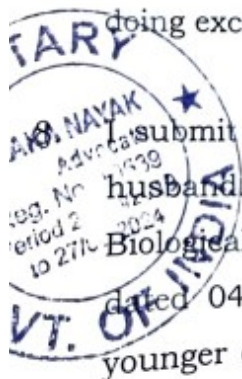
6. I wish to bring to the kind notice of the Hon'ble Tribunal the details of the litigation which I am fighting with my own blood (My three daughters and their respective husbands) for my existence, rightful place and pride with respect to the family assets and the companies owned by our family. The following are the companies owned by our family and my designation in the said companies:

Executive Director	-	M/s. Biological .E. Ltd
Director	-	M/s. BE Research
Director	-	M/s. BE Investment & Finance
Director	-	M/s. Biotech Medicals
Director	-	M/s. Biona Healthcare Pvt. Ltd.
Managing Director	-	M/s. BE Animal Health Pvt. Ltd.
Managing Director	-	M/s. Uniqare Hospitals
Managing Partner	-	M/s. Boitech Pharma Pvt. Ltd.
Director	-	M/s. DAP Containers Pvt. Ltd.
Director	-	M/s. V. R. Transport Pvt. Ltd.
Director	-	M/s. VR Real estate
Director	-	M/s. VR Forms
Director	-	M/s. VR Packaging
Director	-	M/s. VR investments & Finance
Director	-	M/s. VR Construction
Director	-	M/s. Techno Pharma Pvt Ltd
Director	-	M/s. High- Tech Medicals Pvt. Ltd.
Managing Partner	-	M/s. Raju Investments



Director - M/s. Lacto Cosmetics (AP)  
 Director - M/s. Lacto Cosmetics (Hyderabad)

7. I respectfully submit that our flagship company M/s. Biological E Limited was founded by Mr. G.A.N. Raju (my father) in 1953 as Biological Products Private Limited. It was among the first private sector companies in India to manufacture biological products. It pioneered Heparin production in India. In 1964, in Collaboration with Evans Medicals, a U.K. based Pharma Company, which later got merged with Glaxo SmithKline. Evans medicals acquired 49% stake in the company, which was subsequently bought back by the promoters in 1970's and in 1995. During the 1960s and 70s, Biological E developed formulations in cough and digestive enzymes, started manufacturing anti-tetanus serum, and launched anti-TB drugs, TT and DTP vaccines. M/s. Biological E embarked specialise in low-cost vaccines manufacturing. The company started manufacturing its flagship vaccine product, Pentavalent (DTP Hib HepB) in 2008. Biological E is a major supplier of vaccines to international development and aid organisations such as WHO, UNICEF, BMGF. My husband, late Dr. Vijay Kumar Datla was inducted into the above company in 1969 as Gen Manager, and on 01.05.1972, as Managing Director and thereafter he was appointed as Chairman and Managing Director in 1990. He ran the company very successfully taking the company to greater heights which now has a turnover of more than Rs.2,500 crores. The other companies were started alongside and are doing exceedingly well.



I respectfully submit that the disputes have commenced after the demise of my husband. While I had inherited rights over 81% of our joint shares of Biological E Limited (4,00,961 shares) and other assets by virtue of will dated 04.12.1987 executed by my husband when he was alive. My younger daughter - Miss. Mahima Datla claims the right over the said

shares by virtue of a forged will dated 14.02.2005. The above matter is contested in a civil suit (OS.No.184 of 2014) and OP no. 3 for probate of my will are presently pending before the Hon'ble High Court. Parallely, I pursued my other rights in respect of the above companies. Presently, there are three main cases which are heard by the Hon'ble Supreme Court viz., (i) Civil Appeal No.2776 of 2022, (ii) Special Leave to Appeal (C) No. 33217/2017 and (iii) Special Leave to Appeal (C) No (s).7529 – 7538/2021. Apart from the above three main cases, at this age of 77 years, I am running from pillar to post in respect of various other cases launched by my family members against me. I am herewith filing details of proceedings referred to above before the Hon'ble Supreme Court. I am cut off from all revenue yielding assets and sources, and am appearing as party -in- person unable to engage senior counsels by paying hefty fee. Further, I submit that there are many other civil and criminal cases launched against me by my daughters, apart from the income tax raids, reopening of assessments and proceedings under Benami transactions prohibition act. As a matter of fact, all my residential records are with the income tax department to which I do not have access. My entire office files (144 cartons) are taken away by the police in two of their vans on false complain of theft and kept under their custody at Babu Khan estate 14<sup>th</sup> floor abids Hyderabad, to serve the purpose of my daughter and son in-laws so I won't have any records of proof or money to fight the injustice I am taking steps to collect copies of the same. ( **Annexure-2, VR Packaging**).

9. As can be seen from the proceedings before the Hon'ble Supreme Court in the cases listed above, I had attended before the Hon'ble Supreme Court personally and pursuing my cases. The Hon'ble Tribunal may kindly appreciate that I am neither lethargic nor was sleeping over my rights. I submit that I am fighting a lone battle, at this old age, running through huge pile of files and documents and attending the Hon'ble Supreme Court almost on fortnightly basis in one case or the other. Due to financial implication, I could not afford lawyers to support my



cases and during the period between 2021 to 2023, on an average, I had to literally spend more than 10 hours a day on reading the case files.

10. I respectfully submit that on account various litigations pending before the Hon'ble Supreme Court, I could not focus my attention on filing of the appeals before this Hon'ble Court. To my misfortune, I missed the email sent by my counsel on 12.02.2022 containing attachments of the appeals to be filed before this Hon'ble Tribunal (which could have landed up in junk mail). My counsel was under the impression that I would have approached another counsel and did not reach out to me. Later, in the month of March 2023, I received penalty notices from income tax department. When I contacted my counsel, I am advised that I should file appeals against the adverse appellate orders passed by Id. CIT(A) for asst. years 2012-13 to 2017-18 and seek relief at the first instance, and then, to request to keep the penalty proceedings in abeyance. Accordingly, appeal papers were sent to me and I had filed the appeals before this Hon'ble Tribunal for asst. years 2012-13 to 2017-18, and simultaneously requested the NaFAC to keep the penalty proceedings in abeyance.

11. It is submitted that the delay in filing the appeal is not wilful but is for the above-mentioned reasons. It is respectfully submitted that I did not derive any benefit by filing the appeal belatedly and in fact I am running a risk of losing the appeal as the same is filed with a delay. It is submitted that if the Hon'ble Tribunal is not pleased to condone the delay of 301 days in filing the appeal, I would be put to irreparable loss by ending up paying huge disputed taxes which is running into Several Crores, which is totally unjustified.

In the aforesaid circumstances, it is prayed that the Hon'ble Tribunal may be pleased to condone the delay of 301 days in filing the appeal and admit the appeal and decide the same on merits.

*R. D.*



Signed before me on this  
21<sup>st</sup> day of July, 2023  
at New Delhi.



DEPONENT

**VERIFICATION**

I, Renuka Datla, W/o. Late Dr.Vijay Kumar Datla, the Appellant herein, do hereby declare that what is stated above is true to the best of my information and belief.

Place: New Delhi  
21.07.2023



DEPONENT

NOTARY

4. Firstly, it was submitted by the learned AR that after passing the order by the learned CIT (A), the draft appeal for all the A.Ys were sent by him to the appellant assessee in the month on 12<sup>th</sup> February, 2022. However, the assessee has not responded to the same. The learned AR made two arguments viz., firstly it was presumed by the learned AR that the assessee might have approached another Counsel for the purpose of filing the appeals and secondly it was also his submission that the email might have gone to junk mail, and therefore, the assessee could not retrieve the appeal and hence there was delay in filing the appeals. Therefore, the present application for condonation of delay is filed.

5. The learned AR further submitted that the assessee was busy in contesting her matters before the Hon'ble Supreme Court and the detailed chart of the proceedings/applications are placed on record at page 10 to 80. The learned AR submitted that given an opportunity, the assessee is having a prima facie case as

no incriminating material was found during the course of search and no assessment can be made in the hands of the assessee.

6. Per contra, the learned DR vehemently opposed the condonation petition and it was submitted that the assessee was throughout being callous, casual and negligent in pursuing the assesment proceedings/appellate proceedings/Tribunal. It was submitted that the assessee is not an ordinary person and President/Director in many prestigious pharmaceutical companies. She is also aware of the legal proceedings and intricacies thereof and the assessee in person has been filing cases before the Hon'ble High Court and Supreme Court. It was further submitted that the issue of condonation of delay is no more res integra and he relied upon the judgments passed by the Hon'ble Supreme Court and High Courts as well as the Tribunal. More particularly, he drew the attention of the Bench to the following decisions of the Tribunal passed under identical circumstances by the Tribunal:

<b>S.No.</b>	<b>Description</b>	<b>Filed Before/Citation</b>
1.	Order of Hon'ble Supreme Court of India in the case of Majji Sannemma @ Sanyasirao Vs Reddy Sridevi & others	Civil Appeal No. 7696 of 2021 Dated: December 16, 2021
2	Order of Hon'ble Supreme Court of India in the case of Esha Bhattacharjee Vs Managing Committee of Raghunathpur Nafar Academy and others	Civil Appeal No's.8183-8184 of 2013 (Arising out of S.L.P © no's. 24868-24869 of 2011)
3.	Decision in the case of J.B Advani & Co. (P.) Ltd. Vs R.D. Shah, Commissioner of Income-tax, Supreme Court of India.	[1969] 72 ITR 395 (SC), Dated: August 22, 1968
4.	Decision in the case of Vama Apparels (India) (P.) Ltd. Vs Asst. Commissioner of Income-tax, Central Circle-42, High Court of Bombay.	[2019] 102 taxmann.com 398 (Bombay), Dated: January 11, 2019
5.	Hon'ble ITAT Order in the Case of M/s. Viswabharati Mutually Aided Co-operative Credit Society Ltd., Vs. Income Tax Officer, Ward-4(3), Hyderabad in ITANo's: 360 to 364/Hyd/2022, A.Y's: 2010-11, 2011-12 and 2013-14 to 2015-16, Dated.13.02.2023	Now filed before the Hon'ble ITAT
6.	Section 253(5) of the I.T Act, 1961.	Now filed before the Hon'ble ITAT.

7. We have heard the rival contentions and perused the material available on record. In the present case, the Assessing Officer has decided the issue ex-parte since the assessee failed to participate in the assessment proceedings. Feeling aggrieved by the order passed by the Assessing Officer, the assessee challenged the order before the learned CIT (A) who granted 10 opportunities to the assessee which are clear from paragraph 6.1 of his order which reads as under:

6.1 It is relevant to mention here that during the appellate proceedings several opportunities are provided and the appellant/appellant's A.R failed to produce any explanation in support of appellant's claim.

Date	Remarks
16.03.2020	Appeal filed.
11.12.2020	The appeal notice was sent to the address mentioned in Form No. 35 and the case was fixed for hearing on 14.12.2020
14.12.2020	Appellant's AR filed adjournment letter.
06.01.2021	Fresh hearing notice with DOH on 12.01.2021, issued.
12.01.2021	No compliance.
04.02.2021	Fresh hearing notice with DOH on 11.02.2021, issued.
11.02.2021	No compliance.
15.02.2021	Fresh hearing notice with DOH on 23.02.2021, issued.
23.02.2021	No compliance.
03.03.2021	Fresh hearing notice with DOH on 08.03.2021, issued.
08.03.2021	No compliance.
10.03.2021	Fresh hearing notice with DOH on 16.03.2021, issued.
16.03.2021	No compliance.
17.03.2021	Fresh hearing notice with DOH on 25.03.2021, issued.
25.03.2021	No compliance.
22.09.2021	Fresh hearing notice with DOH on 29.09.2021, issued.
29.09.2021	Adjournment request filed.

7.1 Despite granting sufficient opportunities, the assessee failed to appear in the appellate proceedings for which the learned CIT (A) confirmed the order passed by the Assessing Officer based on the material available on record. In the present case, the order was passed by the learned CIT (A) on 5.10.2021 and the limitation to file the appeal expired within 60 days from the date of receipt of the appellate order. However, the submission made by the learned AR in the month of Feb. 2022 whereby the learned AR asked the assessee to sent back the unsigned copy of the appeal. In our view no steps have been taken by the assessee or by the AR after 12<sup>th</sup> Feb. 2022 to file appeal within the stipulated time. The plea of the learned Counsel for the assessee that the email has gone to junk mail has no legs to stand as the assessee has not filed any evidence corroborating the above stand. Further the assessee has not shown from record that any efforts were made for filing of the appeal after Feb. 2022. It is the duty of the assessee to file the appeal within the stipulated time provided under the Act unless the assessee is prevented by a reasonable cause from filing of the appeal in time. In the present case, the assessee has failed to give any reason much less the reasonable cause which prevented the assessee to file appeal before the Tribunal. The plea raised by the assessee that the assessee was busy in Hon'ble Supreme Court is required to be noted for the purpose of rejecting the same. Merely, because the assessee was busy in contesting her matter before the Hon'ble Supreme Court is no ground to condone the delay in filing of the appeal before the Tribunal. In the present case more than 479 days have already been lapsed after passing of the impugned order on 5.10.2021 and the appeal was filed by the assessee in March, 2023. Undoubtedly during the period of October, 2021 to March, 2023, the assessee has been participating before the Hon'ble Supreme Court in contesting her

matters without any impediment or disability. However, for the reasons best known to her, the assessee has not filed the appeal before this Tribunal. The assessee was well aware of her right being highly educated and qualified person and also happens to be the Director of various medical companies and infrastructure companies. In our view, the onus is on the assessee to prove that the assessee has a reasonable cause for not filing the appeal in time by supporting cogent evidence. In the present case after examining the documents on record, we are of the opinion that the assessee miserably failed to prove her case for a reasonable cause not to file the appeals in time. In the light of the above, we do not find any merit in the application of condonation of delay. Though, a part of the period of delay, is covered by the direction of the Hon'ble Supreme Court issued on account of pandemic, however, the assessee was required to explain each day of delay of the remaining period of 301 days. It is pertinent to mention here that the assessee during the earlier period was also before the various Courts including the Hon'ble Supreme Court.

7.2 We may also rely upon the decision cited by the learned DR where we have in the case of Vishwabharati Mutually Aided Cooperative Credit Society Ltd vs. Income Tax Officer in ITA Nos 360 to 364/Hyd/2022 for the A.Ys 2010-11, 2011-12, and 2013-14 to 2015-16 dated 13.02.2023 wherein the Tribunal in Para 14 & 15 held as under:

*“14. Further, the assessee's reasons in the condonation petition do not come under reasonable cause, as prescribed under the Act, for condonation of delay and the explanation given by the assessee for delay is not proper and casual in nature. The reasons given by the assessee are devoid of any merit and not sustainable in the eyes of law. The law requires the assessee to be vigilant and careful in prosecuting its rights under the Act. Considering the totality of the facts and circumstances of the case and the conduct of the assessee,*

*we do not find any reason to entertain the present appeal as the same is barred by limitation.*

*15. We also draw strength from the decision of Hon'ble Supreme Court in the case of Majji Sannemma @ Sanyasirao Vs. Reddy Sridevi and others (Civil Appeal No.7696 of 2021 dt.16.12.2021 relied upon by the ld.DR, wherein the Hon'ble Supreme Court dismissed the condonation petition. The facts of this case are identical to the facts of the present case. The Hon'ble Supreme Court at Para 6.2 had reproduced the facts of the case to the following effect :*

*"6.2 We have gone through the averments in the application for the condonation of delay. There is no sufficient explanation for the period from 15.03.2017 till the Second Appeal was preferred in the year 2021. In the application seeking condonation of delay it was stated that she is aged 45 years and was looking after the entire litigation and that she was suffering from health issues and she had fallen sick from 01.01.2017 to 15.03.2017 and she was advised to take bed rest for the said period. However, there is no explanation for the period after 15.03.2017. Thus, the period of delay from 15.03.2017 till the Second Appeal was filed in the year 2021 has not at all been explained. Therefore, the High Court has not exercised the discretion judiciously."*

*In our view, the facts of the present appeal are identical rather situated in a worse footing than that of the case of Majji Sannemma @ Sanyasirao (supra). Hence, the ld.CIT(A) was right in dismissing the condonation application and the appeal of the assessee. We do not find any reasons to interfere with the finding of ld.CIT(A) and accordingly, the appeal of assessee is dismissed. We have not discussed the other decisions cited by the ld.DR, mentioned hereinabove as the decision in the case of Majji Sannemma @ Sanyasirao (supra) was latest in time. Further, the decisions referred by the ld.AR were all prior to the decision in the case of Majji Sannemma @ Sanyasirao (supra) and are distinguishable on facts."*

7.3 In view of the above discussions, the condonation petition is dismissed. As a sequence thereof, the appeal filed by the assessee is also dismissed being barred by limitation.

7.4 In the result, appeals filed by the assessee are dismissed.

Order pronounced in the Open Court on 27<sup>th</sup> July, 2023.

<b>Sd/-</b> <b>(R.K. PANDA)</b> <b>VICE-PRESIDENT</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 27<sup>th</sup> July, 2023.

*Vinodan/sps*

Copy to:

S.No	Addresses
1	Smt. Renuka Datla, C/o Shri A.V. Raghuram, Flat No.620, Babukhan Estate, Basheerbagh, Hyderabad 500001
2	Dy.CIT, Central Circle, 1(3) Aayakar Bhavan, Basheerbagh, Hyderabad
3	Pr.CIT Central, Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*