

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM

श्री के नरसिम्हा चारी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI K NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. Nos. 510 & 511/Viz/2024
(निर्धारण वर्ष / Assessment Year : 2019-20)

Gurram Padmavathi, Visakhapatnam. PAN: AHGPG4966L (अपीलार्थी/ Appellant)	Vs.	Income Tax Officer, Ward-2(5), Visakhapatnam. (प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Sri GVN Hari, AR
प्रत्यर्थी की ओर से / Revenue by	:	Dr. Aparna Villuri, Sr. AR

सुनवाई की तारीख / Date of Hearing	:	18/02/2025
घोषणा की तारीख/Date of Pronouncement	:	07/03/2025

ORDER

PER S. BALAKRISHNAN, Accountant Member :

Both the captioned appeals are filed by the assessee against the orders of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi ("Ld. CIT(A)") vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1069773942(1), dated 18/10/2024 for the AY 2019-20 arising out of the order passed U/s. 147 of the Income Tax Act, 1961 ("the Act") (Quantum Appeal) and vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1069774106(1), dated 18/10/2024 for the AY 2019-20 arising

out of the order passed U/s. 271AAC(1) of the Act (Penalty Appeal). Since both these appeals pertain to the same assessee, they are clubbed, heard together and disposed of in this consolidated order.

2. Brief facts of the case are that the assessee is an individual did not file her return of income for the AY 2019-20. Subsequently, based on the information available with the Department, the case was reopened U/s. 147 of the Act by issuing a notice U/s. 148 of the Act on 31/03/2021. During the assessment proceedings, the Ld. AO noticed that the assessee has purchased immovable property in cash of Rs. 14,34,000/-. The assessee was asked to furnish the details of source of transactions. Even though the assessee was provided with sufficient opportunity, there was no response / submissions from the assessee as well there was no compliance to the statutory notices issued by the Ld. AO. Hence, the Ld. AO observed that in the absence of any explanation / verifiable evidence to justify the nature and sources of purchase of the property, the amount of Rs. 14,34,000/- involved in the purchase of property was treated as unexplained investment and accordingly made the addition U/s. 69 of the Act and passed the assessment order dated

25/03/2022 U/s. 147 r.w.s 144B of the Act. While passing the assessment order, the Ld. AO also initiated the penalty proceedings U/s. 271AAC(1) of the Act and simultaneously imposed the penalty of Rs. 86,040/- U/s. 271AAC(1) of the Act @10% of net tax payable of Rs. 8,60,400/- and passed the order dated 19/09/2022. Aggrieved by the orders of the Ld. AO the assessee preferred two appeals ie., one appeal against the quantum addition and the other appeal against the levy of penalty, before the Ld. CIT(A) with a delay of 457 days and 279 days respectively. Before the Ld. CIT(A), the assessee submitted that the delay in filing both the appeals is due to the medical problem / ill health of the assessee. However, in the absence of any cogent evidence / medical certificate to substantiate that the assessee suffered from ill health due to which the appeals were filed belatedly, the Ld. CIT(A), did not condone the delay and dismissed the appeals of the assessee. Aggrieved by the orders of the Ld. CIT(A), the assessee filed the present appeals before us by raising the following grounds of appeal:

Grounds of appeal in ITA No. 511/Viz/2024:

- 1. The order of the Ld. CIT(A) is contrary to the facts and also the law applicable to the facts of the case.*
- 2. The Ld. CIT(A) is not justified in dismissing the appeal in limine by refusing to condone the delay of 457 days in filing the appeal.*

3. *Any other grounds that may be urged at the time of appeal hearing.”*

Grounds of appeal in ITA No. 510/Viz/2024:

1. *The order of the Ld. CIT(A) is contrary to the facts and also the law applicable to the facts of the case.*
2. *The Ld. CIT(A) is not justified in dismissing the appeal in limine by refusing to condone the delay of 279 days in filing the appeal.*
3. *Any other grounds that may be urged at the time of appeal hearing.”*

3. At the outset, the Ld. AR submitted that due to ill health of the assessee, the appeal were filed belatedly before the Ld. CIT(A). Therefore, he pleaded that the delay in filing the appeals before the Ld. CIT(A) may be condoned and the matter may be remitted back to the file of the Ld. CIT(A).

4. On the other hand, Ld. DR vehemently opposed to the submissions of the Ld. AR and submitted that the onus is on the assessee to prove the sufficient and reasonable cause for belated filing of the appeals along with documentary evidence. In the absence of any cogent proof / evidence, the Ld. CIT(A) did not condone the delay and therefore the decision of the Ld. CIT(A) in dismissing the appeals need no interference.

5. We have heard both the sides and perused the material available on record as well as the orders of the Ld. Revenue

Authorities. It is a fact that the assessee has filed both the appeal belatedly beyond the prescribed time limit. There is a delay of 457 days in quantum appeal and 279 days in penalty appeal before the Ld. CIT(A). It is the submission of the assessee before the Ld. CIT(A) due to ill health the appeals could not be filed within the time. However, no such evidence / medical certificate regarding the ill health condition of the assessee was produced before the Ld. CIT(A) or even before us. Hence, under these circumstances of the case, we find that no sufficient or reasonable cause has been adduced along with the evidence by the assessee and hence we have no hesitation to come to a conclusion that there is no infirmity in the orders of the Ld. CIT(A) in both the appeals under consideration. Accordingly, the grounds raised by the assessee in both the appeals are dismissed.

6. In the result, both the appeals filed by the assessee are dismissed.

Pronounced in the open Court on 07th March, 2025

Sd/-
(श्री के नरसिम्हा चारी)
(K NARASIMHA CHARY)
न्यायिकसदस्य/JUDICIAL MEMBER

Dated : /03/2025.

OKK - SPS

Sd/-
(एस बालाकृष्णन)
(S.BALAKRISHNAN)
लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Gurrām Padmavathi, D.No. 3-3-169, GA Colony, BHPV Post, Visakhapatnam, Andhra Pradesh-530012.
2. राजस्व/The Revenue – Income Tax Officer, Ward-2(5), O/o. ITO, Infinity Towers, Sankaramatham Road, Visakhapatnam, Andhra Pradesh-530016.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam