

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam Bench, Visakhapatnam

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA Nos.405 & 406/Viz/2024**
(निर्धारण वर्ष/Assessment Years:2019-20 & 2021-22)

The B.S.N.L. EMP C.C.S. Limited No.Z.613, Chilakaluripet, Guntur. PAN:AAEAT2982P	Vs.	Income Tax Officer, Ward-2(1), Guntur.
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Smt. A. Aruna, Advocate	
राजस्व द्वारा/Revenue by:	Dr. Aparna Villuri, SR-DR	
सुनवाई की तारीख/Date of hearing:	26/03/2025	
घोषणा की तारीख/Pronouncement:	15/04/2025	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M.:

These two appeals filed by The B.S.N.L. EMP C.C.S. Limited No.Z.613 (“the assessee”), feeling aggrieved by the separate orders passed by the ADDL/JCIT(A)-2, Pune (“Ld. First Appellate Authority”), both dated 29.07.2024 for the A.Ys. 2019-20 & 2021-22 respectively. Since these appeals are having identical issues and belong to the same assessee, they are heard together and one consolidated order is being passed for the sake of convenience and brevity.

2. The assessee has raised the following grounds in ITA No.405/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 rejecting the application filed for condonation of delay of 1479 days in filing the appeal and thus dismissing the appeal in limine.

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

3. The assessee has raised the following grounds in ITA No.406/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 rejecting the application filed for condonation of delay of 524 days in filing the appeal and thus dismissing the appeal in limine.

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

4. The brief facts of the case are that, the assessee had filed appeals before the Ld. first appellate authority against the separate assessment orders passed by the Learned Assessing Officer (“Ld. AO”) both dated 18.06.2024 for A.Ys. 2019-20 & 2021-22 respectively. However, there was delay in filing of both the appeals before the Ld. First Appellate Authority by 1479 days in A.Y. 2019-20 and 524 days in A.Y. 2021-22. The assessee in his submission before the Ld. First Appellate Authority attributed the delay in filing of the appeal for A.Y. 2019-20 to the Covid-19 pandemic and post Covid effect due to illness of the

authorised signatory. However, for A.Y. 2021-22, the delay was explained solely on account of post Covid effect due to illness of authorised signatory.

4.1 The Ld. first appellate authority after examining the reasons given by the assessee held that even after considering the reasons for delay given by the assessee, the delay of 578 days in A.Y. 2019-20 and 261 days in A.Y. 2021-22 remained unexplained. Since no justification for the delay for balance period of 578 days in A.Y. 2019-20 and 261 days in A.Y. 2021-22 was explained by the assessee, the Ld. First Appellate Authority refused to condone the delay and dismissed both the appeals in limine.

5. The Learned Authorised Representative (“Ld. AR”) reiterated the same explanation before us as put forth before the Ld. First Appellate Authority qua the delay in filing of both the appeals before the Ld. First Appellate Authority. The Ld. AR failed to submit any additional reason before us qua the said delay.

6. Per contra, the Learned Department Representative (“Ld. DR”) relied on the decision of Ld. First Appellate Authority.

7. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. It is undisputed that there was an inordinate delay in filing of these appeals before the Ld. First Appellate Authority. The Hon'ble Supreme Court and various Hon'ble High Courts have

consistently held that while procedural law should be interpreted liberally to ensure substantial justice, inordinate delay must be justified with cogent reasons. The delay in filing of appeals without specific details and supporting evidences does not constitute a sufficient cause for condonation of delay. In the present case, the assessee has not provided any explanation or reasonable cause for the unexplained delay of 578 days for A.Y. 2019-20 and 261 days for A.Y. 2021-22. Even before us, no additional material or justification has been presented by the assessee. Therefore, we find no infirmity in the order of Ld. First Appellate Authority in refusing to condone the delay and dismissing the appeal in limine. Accordingly, both these appeals filed by the assessee are dismissed.

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

Order pronounced in the open Court on 15th April., 2025.

Sd/-

(RAVISH SOOD)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.
Dated: 15.04.2025.

* *Reddy gp*

Copy of the Order forwarded to :

1. The BSNL EMP C.C.S. Limited No.Z613, BSNL,
Chilakaluripet-522006
2. ITO, Ward 2(1), Guntur.
3. Pr.CIT, Vijayawada/Guntur.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,