

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam "Division" Bench, Visakhapatnam

Before Shri Vijay Pal Rao, Vice-President
A N D
Shri S. Balakrishnan, Accountant Member

आ.अपी.सं / **ITA No.246/Viz/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Kothapalli Primary Agricultural Cooperative Credit Society Limited KRISHNA Distt PAN:AACAK1455G (Appellant)	Vs.	Income Tax Officer Ward(1) Gudivada (Respondent)
निर्धारिती द्वारा/Assessee by: Shri C Subramanyam, CA		
राजस्व द्वारा/Revenue by: Dr.Aparna Villuri, Sr. AR		
सुनवाई की तारीख/Date of hearing: 07/05/2025		
घोषणा की तारीख/Pronouncement: 27/05/2025		

आदेश/ORDER

Per Vijay Pal Rao, Vice President

This appeal filed by the assessee is directed against the order dated 31/03/2022 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. There is a delay of 730 days in filing the appeal before this Tribunal.

3. We have heard the learned AR as well as the learned DR on the issue of delay and condonation of delay. The assessee has not filed any petition/application for condonation of delay to

explain the cause of delay. The learned AR has also not explained any reasonable cause for the inordinate delay of 730 days in filing the present appeal. Therefore, when the assessee has not explained any cause, much less a sufficient cause for the delay in filing the present appeal, then the appeal of the assessee is treated as not a valid appeal and liable to be dismissed being barred by limitation. Accordingly, we find no reason to admit the appeal of the assessee for adjudication and the same is dismissed as barred by limitation.

4. In the result, appeal filed by the assessee is dismissed being barred by limitation.

Order pronounced in the Open Court on 27th May, 2025.

Sd/-

Sd/-

(S. BALAKRISHNAN) ACCOUNTANT MEMBER	(VIJAY PAL RAO) VICE-PRESIDENT
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Hyderabad, dated 27th May, 2025

Vinodan/sps

Copy to:

S.No	Addresses
1	Kothapalli Primary Agricultural Cooperative Credit Society Ltd, Kothapally Post, Bapulapadu Mandal, Krishna Distt. 521235 A.P
2	Income Tax Officer Ward 1 Gudiwada A.P
3	Pr. CIT – Visakhapatnam
4	DR, ITAT Visakhapatnam Bench
5	Guard File

By Order