

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

श्री रविश सूद, न्यायिक सदस्य एवं  
श्री मधुसूदन सावडिया, लेखा सदस्य के समक्ष ।  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.333/Hyd/2025**  
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Ravi Kumar Kandala, Hyderabad. PAN:AJPPK33650	<b>Vs.</b>	Income Tax Officer, Ward-12(6), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri Yadagiri Bhoopathi, C.A.	
राजस्व द्वारा / Revenue by:	Shri V.M. Mahidhar, SR-DR	
सुनवाई की तारीख / Date of hearing:	09/06/2025	
घोषणा की तारीख / Pronouncement:	10/06/2025	

**आदेश/ORDER**

**PER MADHUSUDAN SAWDIA, A.M.:**

This appeal is filed by Shri Ravi Kumar Kandala ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals)-1, Guntur ("Ld. CIT(A)"), dated 06.01.2017 for the A.Y. 2011-12.

2. At the outset, it is found that there is delay of 2913 days in filing of the appeal before the Tribunal, for which the assessee has filed petition for condonation of delay along with an Affidavit explaining the reasons of such delay. The Affidavit explaining the reasons for the delay is to the following effect :

<p>Tran Id: 250522114133019656  Date: 22 MAY 2025, 11:43 AM  Purchased By:  RAVI KUMAR KANDHALA  S/o K. VENUGOPAL CHARYULU  R/ HYD  For Whom  ** SELF **</p>	<p><b><u>AFFIDAVIT</u></b></p>	<p>S. ANJAMMA  LICENSED STAMP VENDOR  Lic. No. 9/94/ R  Ren.No. 16-07-03/2024  H.NO.3-5-948/11, GANDHI  KUTEER, NARAYANAGUDA,  HYDERABAD-29  Ph 9398802862</p>
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I, Mr. Ravi Kumar Kandala, S/o. Venu Gopala Chary, aged about 48 years, residing at Flat No. 801, Prithvi Block, My Home Nawadweepa Apartments, Madhapur, Hitec City, K.V. Rangareddy, Telangana - 500081, do hereby solemnly affirm and declare as under:

1. That I am the Appellant in the appeal no. ITA 333/Hyd/2025 dated 25.02.2025 filed before the Hon'ble Income Tax Appellate Tribunal, Hyderabad Bench, Hyderabad, and I am fully aware of the facts and circumstances of the case.
2. That the order of the Ld. Commissioner of Income Tax (Appeals)-1, Guntur, dated **06.01.2017**, was never received by me, and I remained unaware of the adverse order.

3. That I was misled by my earlier tax consultant who falsely assured me that the appeal before the Ld. CIT(A) had been decided in my favor, and hence, I remained under the bona fide belief that no further action was required on my part.

4. That only upon receiving an intimation u/s 245 of Income Tax Act, 1961 proposing for adjustment of refund against an outstanding demand for AY 2011-12 by an email dated 25.11.2024 from the Income Tax Department, I, through my present tax consultant, submitted a written request to the jurisdictional income tax office and obtained a copy of the appellate and assessment orders. Copy of email dated 25.11.2024 and letter dtd 23.01.2025 to the jurisdictional income tax office are enclosed at **Annexure-1 and 2** respectively.
5. That due to unfortunate demise of my father on 25.06.2016 and shifting of my residence, I also lost access to relevant records, which further compounded my difficulty in ascertaining the status of the appeal earlier. Copy of Death Certificate of my father is enclosed at **Annexure-3**.
6. That the **Death Certificate** issued by **Greater Hyderabad Municipal Corporation** mentions his name as **Kandala Venu**. That the name **Kandala Venu** as appearing in the said Death Certificate (and in his Driving License as **Venu K**) and the name **Kandala Venu Gopala Chary** as appearing in his PAN and Aadhaar Card refer to **one and the same person**, i.e., my deceased father. This clarification is being made to remove any ambiguity regarding the identity of my father. Copy of Driving License, PAN and Aadhar of my father are enclosed at **Annexure-4, 5 and 6** respectively.
7. That the delay of approximately **2,913 days** (from **07.03.2017 to 25.02.2025**) is solely due to the above-stated circumstances and is neither intentional nor deliberate but due to genuine and unavoidable reasons beyond my control.

8. That I undertake to diligently pursue the matter before the Hon'ble Tribunal and pray for condonation of the delay and allow the appeal to be heard on merits.

K. Ravi

DEPONENT

(Ravi Kumar Kandala)

3. The assessee has filed an affidavit dated 22.05.2025 explaining the reasons for the delay. It has been submitted that the order passed by the Ld. CIT(A) was never received by the assessee, and that he was falsely assured by his earlier tax consultant that the appeal before the Ld. CIT(A) had been decided in his favour. Based on this advice, the assessee contends that he remained under the bona fide belief that no further action was required on his part. It is further stated that he became aware of the adverse order only upon receipt of an intimation u/s 245 of the Income Tax Act, 1961 on 25.11.2024, where adjustment of refund was proposed against the demand for the relevant year. Upon receipt of the said intimation, the assessee, through his present consultant, approached the jurisdictional income tax office and obtained a copy of the appellate order and the assessment order. The assessee has also cited personal hardships arising from the demise of

his father on 25.06.2016, shifting of residence, and difficulty in accessing records. He has additionally submitted that there was some confusion regarding identity due to variation in the name of his deceased father across different documents such as death certificate, PAN, Aadhaar and driving licence. He has prayed that the delay may be condoned on account of these reasons, claiming that the same was neither intentional nor deliberate but due to genuine and unavoidable circumstances beyond his control.

4. The learned Departmental Representative (“Ld. DR”) has strongly objected to the condonation of such an inordinate and prolonged delay. It was submitted by the Ld. DR that the delay of nearly eight years is wholly unjustified, and the assessee has failed to produce any contemporaneous evidence to support the claim that he remained unaware of the order of Ld. CIT(A) for such an extended period. It was further argued that the affidavit merely contains broad and self-serving assertions without any corroborating documentary material to demonstrate diligence on the part of the assessee. The Ld. DR thus prayed for dismissal of the appeal as barred by limitation.

5. We have carefully gone through the affidavit filed by the assessee and the submissions advanced by both parties. On a holistic reading of the affidavit and accompanying materials, we are unable to accept that the assessee acted with reasonable diligence. The plea that the order of the Ld. CIT(A) was not received for more than seven years appears improbable, especially in the absence of any evidence showing steps taken during this time to follow up the appeal status or seek a copy of the order. The explanation that the assessee was misled by his tax consultant also does not absolve him from the responsibility of monitoring the proceedings related to his own income tax matters. We further find that the assessee has not placed any material to demonstrate that he made efforts to ascertain the status of the appeal during the intervening period. The circumstances cited regarding the demise of his father and variation in documentation, though unfortunate, do not justify such an extraordinary lapse of time. In the totality of the circumstances, we find no justifiable cause to condone the delay. Accordingly, the application for condonation of delay is rejected. As a consequence, the appeal filed by the assessee is dismissed as time-barred.

6. In the result, the appeal of the assessee is dismissed.

**Order pronounced in the open Court on 10th June, 2025.**

**Sd/-**

**(RAVISH SOOD)**  
JUDICIAL MEMBER

**Sd/-**

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 10.06.2025.

\* *Reddy gp*

**Copy of the Order forwarded to :**

1.	Shri Ravi Kumar Kandala, Flat No.801, Pridhvi Block, My Home Nawadeepa Apartments, Madhapur, Hitec City, Hyderabad-500081
2.	ITO, Ward 12(6), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,