

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "SMC" BENCH, VISAKHAPATNAM**

**श्री रवीश सूद ,न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

**आयकर अपीलसं./I.T.A.No.13/VIZ/2025
(निर्धारणवर्ष/ Assessment Year:2011-12)**

Satya Tulasi Donepalli Sri Parvathi Parameswara Oil Agency Main Road, Korukonda East Godavari District – 533289 Andhra Pradesh [PAN:AVTPD0908N] (अपीलधर्ती/Appellant)	Vs.	Income Tax Officer-ward-3 Rajahmundry (प्रत्यर्ती/Respondent)
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri GVN Hari, Advocate
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri MN Murthy Naik, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	20.08.2025
घोषणा की तारीख/Date of Pronouncement	:	29.08.2025

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. This appeal is filed by the assessee against the order Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short "Ld.CIT(A)"] vid Din & Order No. ITBA/NFAC/S/250/2024-25/1065447625(1) dated 06.06.2024 for the

A.Y.2011-12 arising out of the order passed under section 143(3) of Income Tax Act, 1961 (in short 'Act') dated 21.03.2014.

2. At the outset, it is noticed from the appeal record that there is a delay of 155 days in filing the appeal before the Tribunal. Explaining the reasons for belated filing of the appeal, the Ld. AR drew our attention to the affidavit filed by the assessee along with a petition seeking for condonation of delay and read out the contents of the petition, which is as under: -

"2. That I had represented the appellant, Smt. Donepalli Satya Tulasi, during the course of assessment proceedings before the Assessing Officer for the Assessment Year 2011-12.

3. That I was entrusted with the responsibility of filing an appeal before the Commissioner of Income Tax (Appeals) against the order passed by the Assessing Officer, Ward-3, Rajahmundry, dated 21.03.2014 under section 143(3) of the Income Tax Act, 1961.

4. That the due date for filing the said appeal was 20.04.2015, but the appeal could not be filed within the prescribed time limit.

5. That the delay in filing the appeal was solely on account of the following bona fide reasons:

i. The Assessing Officer originally got convinced and suggested us to file a Rectification Petition u/s 154 of the Income Tax Act, 1961, and that option was discouraged by him after a lapse of nearly 10 months. And further, we were left with the option to file an appeal. But again the Assessing Officer advised us to file a Revision Petition u/s 264 of the Income Tax Act, 1961.

ii. At the initial stage, and in the process of arriving at a professional judgment whether to file a revision petition under section 264 or to prefer an appeal under section 246A, the prescribed limitation for filing the appeal expired inadvertently.

iii. During the relevant period, my wife was suffering from serious health issues requiring my continuous attention and care, which significantly affected my professional obligations and duties. These unforeseen and unavoidable circumstances led to an unintentional delay in filing the appeal.

6. That this Affidavit is executed to place the above facts on record and seek interference of this Hon'ble Tribunal for condoning the delay."

3. In view of the above reasons, Ld.AR prayed to condone the delay as the assessee prevented by reasonable cause in filing the appeal with delay of 155 days.

4. On the other hand, Ld. DR strongly objected for condonation of delay in filing the appeal before the Tribunal.

5. On perusal of the contents of the affidavit filed by the assessee as well as the submission of the Ld. AR, we find that the reasons mentioned for the delay are putting the entire blame on the advocate, which cannot be accepted and ought not to have been accepted. Thus, assessee failed to prove that he was prevented by a reasonable and sufficient cause in filing the appeal beyond the prescribed time limit with a delay of 155 days. Accordingly, we hereby reject the condonation petition filed by the assessee and dismiss the appeal in limine.

6. In the result, appeal filed by the assessee is dismissed in limine.

Order pronounced in the open court on 29th August, 2025.

Sd/-

(रवीश सूद)

(RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

Dated: 29.08.2025

Giridhar, Sr.PS

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

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

1. निर्धारिती/ The Assessee : **Satya Tulasi Donepalli**
Sri Parvathy Parameswara Oil Agency
Main Road, Korukonda
East Godavari District – 533289
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax Officer-ward-3**
Rajahmundry
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam