

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'SM' 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.1014/Hyd/2025**  
(निर्धारण वर्ष / Assessment Year: 2016-17)

Ms. Sankhla Suman, Hyderabad. PAN:CONPS4670D	<b>Vs.</b>	Income Tax Officer, Ward-7(3), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by: None.		
राजस्व द्वारा / Revenue by: Ms. Aditi Goyal, SR-DR		
सुनवाई की तारीख / Date of hearing:	01/09/2025	
घोषणा की तारीख / Pronouncement:	10/09/2025	

**आदेश/ORDER**

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

This appeal is filed by Ms. Sankhla Suman (“the assessee”), feeling aggrieved by the order passed by the Learned Addl./JCIT (Appeals)-1, Chandigarh (“Ld. First Appellate Authority”), dated 28.10.2024 for the A.Y. 2016-17.

2. At the outset, it is noticed that there is a delay of 161 days in filing of the present appeal. However, the assessee has not filed any

petition for condonation of delay, nor has any affidavit explaining the reasons for such delay been placed on record. Further, no one appeared on behalf of the assessee before this Tribunal. In these circumstances, we proceed to dispose of the appeal after hearing the Learned Departmental Representative (“Ld. DR”).

3. The Ld. DR submitted that this is the second round of litigation before the Tribunal. In the first round, the appeal of the assessee was dismissed by the Learned Commissioner of Income Tax (“Ld. CIT(A)”) on account of non-appearance. However, considering the request of the assessee and in the interest of justice, this Tribunal had set aside the matter to the file of the Ld. CIT(A) for providing one more opportunity to the assessee to be heard and for adjudicating the matter afresh on merits. The Ld. DR pointed out that even in the second round, the assessee remained non-responsive to repeated notices issued by the Ld. First Appellate Authority dated 10.08.2021, 26.08.2021, 01.11.2023, and 10.07.2024. Ultimately, the assessee responded only on 30.08.2024. The Ld. First Appellate Authority, after considering the submissions so belatedly made, partly allowed the appeal. The Ld. DR argued that now before this Tribunal also, the

assessee has continued with the same negligent conduct i.e. neither filing any condonation petition or affidavit for delay, nor ensuring representation. This clearly demonstrates a consistent and casual approach. Accordingly, she prayed for dismissal of the appeal.

4. We have carefully considered the submissions of the Ld. DR and the material available on record. It is noted that, in the first round of litigation, the assessee did not appear before the Ld. CIT(A), which led to dismissal of its appeal. The Tribunal, taking a lenient view, restored the matter back to the Ld. CIT(A). In the second round also, despite several notices, the assessee chose not to respond in time, and only made submissions at the very end of the proceedings. Even in the present round before this Tribunal, the assessee has neither filed a condonation petition or supporting affidavit to explain the delay of 161 days, nor has appeared through any representative at the time of hearing. This pattern of conduct shows a consistent neglect and casual approach by the assessee towards appellate proceedings. In the absence of any explanation for the delay and in view of non-prosecution, the appeal is liable to be dismissed. Accordingly, the

appeal filed by the assessee is dismissed both on the ground of limitation as well as on account of non-prosecution.

5. In the result, the appeal filed by the assessee is dismissed.

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

**Sd/-**

**(RAVISH SOOD)**  
JUDICIAL MEMBER

**Sd/-**

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 10.09.2025.

\* *Reddy gp*

**Copy of the Order forwarded to :**

1.	Shri Sankhla Suman, 2-21-134, Chiluka Nagar, Uppal, Hyderabad-500039
2.	The ITO, Ward 7(3), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,