

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD "A" BENCH: HYDERABAD

BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA.No.540/Hyd./2025  
Assessment Year 2015-2016

Rain Cements Ltd., Hyderabad – 500 073. Telangana. PAN AABCR8858F	vs.	The DCIT, Circle-3(1), Hyderabad. Telangana.
(Appellant)		(Respondent)

For Assessee :	Sri Deepak Chopra, Advocate
For Revenue :	Sri Madan Mohan Meena, Sr. AR

Date of Hearing :	08.09.2025
Date of Pronouncement :	12.09.2025

**ORDER**

**PER MANJUNATHA G. :**

The above appeal has been filed by the assessee against the Order dated 31.01.2025 of the learned Addl/JCIT(A)-8, Mumbai, relating to the assessment year 2015-2016.

2. The assessee has raised the following grounds in the instant appeal :

*RE: GENERAL GROUND*

1. *That the impugned order is bad in law, since it is contrary to facts on record and hence, the same deserves to be set aside.*
2. *That the impugned order also deserves to be set aside, the same being perverse.*

*RE: GROUNDS ON REFUSAL TO CONDONE DELAY IN FILING THE APPEAL*

3. *That the CIT(A) erred in not condoning the delay of approximately 3 months in the filing of the appeal and construing the delay to be of 1491 days computed from the date of the passing of the intimation dated 25.03.2016 issued by the Centralised Processing Centre ("CPC") ("Intimation").*
4. *That the CIT(A) erred in not appreciating that the law of limitation kicks in terms of section 246A of the Act from the date of service of the Intimation, which in the present case was 24.01.2020, when upon a specific request of the Appellant, the same was provided to the Appellant.*
5. *That the CIT(A) also erred in taking a rather pedantic of the reasons explained for the delay of approximately 3 months, by relying upon case laws to come to the conclusion that delay was mala fide.*
6. *That the CIT(A) erred in ignoring that since the Appellant demonstrated reasonable cause for belated filing of appeal, this was a fit case for the CIT(A) to exercise affirmative discretion in condoning delay.*
7. *That the CIT(A) erred in rejecting the Affidavit filed by the Appellant, setting forth the reasons for belated filing of the appeal by the Appellant, which have gone uncontroverted.*

8. *That in blatant disregard of the fact that the Intimation was not served on the Appellant, the CIT(A) erred in law in concluding that the onus of figuring out that there was in fact a subsisting demand was on the Appellant.*
9. *That the CIT(A) erred on facts and in law in not interpreting the prescribed period of limitation liberally, consequently, resulting in a meritorious matter not being adjudicated upon and the cause of justice being defeated.*
10. *The Ld. CIT(A) erred in law in not adjudicating upon the appeal of the Appellant on merits and in passing a non-speaking order, in ignorance of the submissions advanced by the Appellant on merits.*

*RE: GROUNDS ON MERITS*

11. *That the CPC erred in law in making an adjustment of INR 2,36,92,067/- to the computation of book profits under section 115JB of the Act, which amounts to a double disallowance.*
12. *That the CPC erred in making an adjustment of INR 2,36,43,697/- to the computation of book profits under section 1153B of the Act under column Sa of Schedule MAT to the Return of Income, without appreciating that the Appellant had suo-moto disallowed the same under column Sh of Schedule MAT to the Return of Income.*
13. *That, the CPC erred in not granting the appropriate MAT credit under section 115JAA of the Act.*

*RE: CONSEQUENTIAL GROUNDS*

14. *That the CPC erred in enhancing interest under section 234C of the Act.*

*The above grounds are without prejudice to each other. The Appellant craves leave to add, withdraw, alter or modify, amend or vary of above grounds of the appeal before or at the time of hearing.”*

3. Brief facts of the case are that, the assessee company viz., “*Rain Cements Limited*” is engaged in the business of manufacture and sale of cement under the brand name of "Priya Cements". The Appellant had e-filed its return of income for the assessment year 2015-2016 on 28.11.2015 declaring total income of Rs.53,22,84,646/- under the normal provisions of the Income Tax Act, 1961 [in short “the Act”] and a book profit of Rs.51,71,08,450/- u/sec.115JB of the Act. The return of income filed by the assessee has been processed and an intimation u/sec.143(1) of the Act was issued on 25.03.2016 by making certain adjustments to book profits computed u/sec.115JB of the Act.

4. The assessee filed appeal before the learned CIT(A) against the assessment order passed by the Assessing Officer u/sec.143(1) of the Income Tax Act, 1961 dated 29.05.2020. The appellant had also filed a petition for

condonation of delay, explaining the reasons for delay in filing of the appeal and stated that, the intimation dated 25.03.2016 was served on the appellant through ITBA portal on 24.01.2020 and further, the appeal should have been filed on or before 23.02.2020. However, due to on going Covid pandemic, the appeal could not be filed within the time allowed under the Act, which caused small delay of 95 days. Therefore, the assessee requested the learned CIT(A) to condone the delay in filing of the appeal and decide the appeal on merits. The learned CIT(A), after considering the relevant submissions of the assessee dismissed the appeal filed by the assessee without condoning the delay of 1491 days in filing the appeal on the ground that, the intimation dated 20.05.2016 has been served on the assessee by post to the address given in the return of income filed for the relevant assessment year. Although, the assessee claims that, physical copy of intimation was served on the assessee, but, the intimation was not uploaded in ITBA portal, because of which, there is a delay in filing of the appeal before the learned CIT(A), is not convincing and

does not come under 'reasonable cause' for condoning the huge delay of 1491 days. Therefore, the learned CIT(A) rejected the explanation for delay in filing of the appeal and dismissed the appeal of the assessee *in limine*. The relevant findings of the learned CIT(A) are as under :

*“4. Decision:*

*The appellant filed return of income for the assessment year 2015-16 on 25.03.2016 declaring total income at Rs.53,22,84,650/-. The intimation under section 143(1) was passed on 25.03.2016 determining total income at Rs.53,22,84,650/-. It is pertinent to note that the appellant failed to file appeal within 30 days from the order under section 143(1). The appellant has filed appeal on 29.05.2020 against the intimation under section 143(1) dated 25.03.2016. It is found that the appeal is filed after lapse of 1491 days hence, before deciding the issue on merit, the reasons for delay in filing of appeal is to be decided. In the letter for condonation of delay in filing the appeal, it is mentioned that it did not receive the intimation under section 143(1) dated 25.03.2016. Subsequently, the appellant made a request for intimation on the portal on 24th January, 2020 and afterward the copy of intimation received by it. It is further stated that the counsel was busy in preparation of appeal for the assessment year*

201718, hence it failed to file appeal within time. The contention of the appellant is not acceptable for the reasons mentioned hereunder :-

1. It is observed that the appellant has filed return of income regularly and the details of demand raised etc., earlier is available with the appellant. The details of the ITR filed are as under :

Sr. No	A.Y.	ITR	Dt. Of filing of ITR
1	2016-17	6	28/11/2016
2	2017-18 (O)	6	25/11/2017
3	2017-18 ®	6	11/02/2019
4	2018-19	6	26/10/2018
5	2019-20	6	28/09/2019
6	2020-21	6	30/12/2020

1. While filing the Income tax returns for the subsequent assessment years, the appellant could have checked the demand raised by the department and he could have taken immediate steps to file appeal immediacy.
2. It is found that the appellant itself filed appeal against the intimation under section 143(1) for the assessment year 2017-18 on 26.12.2019.

5. *I have carefully considered the reasons for delay in Form 35 filed by the appellant. In the facts and circumstance of the case, it is seen that there is no proper justification for delay in filing appeal.*

6. *There are various judicial pronouncements which laid down the principle for condonation of delay. The basic essence of all the judgment says that delay should not be malafide and there should not be any negligence on the part of the appellant. Some of the decisions are relied upon are as under :*

1. *If the appellant has acted diligently then normally the delay gets condoned. However, if the delay is caused due to negligence on the part of the appellant, it become difficult to get the delay condoned. Shakti Clearing Agency (P) Ltd. vs. ITO (2003) 127 Taxmann.*
2. *In Shakuntala Devi Jain vs. Kuntal Kumari AIR 1969 SC 575, the Hon'ble Supreme Court held that unless want of bona fides of such inaction or negligence as would deprive a party of the protection of section 5 is proved, the application must not be thrown out or any delay cannot be refused to be condoned.*
3. *In Brij Inder Singh vs. Kanshi Ram AIR 1917 PC 156, it was observed that the true guide for a Court to exercise the discretion under section 5 is whether the appellant*

*acted with reasonable diligence in prosecuting the appeal.*

4. *The Privy Council in Inder Singh vs. Kanshi Ram AIR 1917 PC 156 took the view that the proper guide for the Court to exercise discretion under section 5 is whether the appellant had acted with reasonable diligence in prosecuting his appeal as otherwise the Court may not exercise the discretion in his favour.*
5. *In Scheduled Caste Co-op. Land Owning Society vs. Union of India & Ors. AIR 1991 SC 730 the delay of three years was refused to be condoned on the ground that the parties had approached the Court after decision on merits was given in other cases.*
6. *Where the party comes forward with a false plea before the Court to get over the bar of limitation, the delay would be not liable to be condoned as held in Binod Bihari Singh vs. Union of India AIR 1993 SC 1245.*
7. *As has been observed by the Madras High Court in Krishna v. Chathappan, ILR 13 Mad 269. It is however, necessary to emphasize that even after sufficient cause has been shown a party is not entitled to the condonation of delay in question as a matter of right. The proof of a sufficient cause is a condition precedent for the exercise of the discretionary jurisdiction vested in the court by Section 5. If sufficient cause is not proved*

*nothing further has to be done; the application for condoning delay has to be dismissed on that ground alone. If sufficient cause is shown then the Court has to enquire whether in its discretion it should condone the delay. This aspect of the matter naturally introduces the consideration of all relevant facts and it is at this stage that diligence of the party or its bona fides may fall for consideration....*

8. *In the case of Union of India v. Tata Yodogawa Ltd., [1988 (38) Excise Law Times 739 (SC)], this Court while granting some latitude to the Government in relation to condonation of delay, still held that there must be some way or attempt to explain the cause for such delay and as there was no whisper to explain what legal problems occurred in filing the Special Leave Petition, the application for condonation of delay was dismissed.*
9. *Similarly, in the case of Collector of Central Excise, Madras v. A.MD. Bilal & amp:Co., [1999 (108) Excise Law Times 331 (SC)], the Supreme Court declined to condone the delay of 502 days in filing the appeal because there was no satisfactory or reasonable explanation rendered for condonation of delay.*
10. *In the case of Joint Commissioner of Income-tax, Special Range I, Chennai v. Tractors & Farm Equipments Ltd. [2007] 104 ITD 149 (CHENNAI) (TM) IN THE ITAT*

CHENNAI BENCH 'B' (THIRD MEMBER) on AUGUST 11, 2006 held that

"8. In the present case I find that the assessee justified the delay only with reference to the affidavit of Shri M.L.S. Rao, Director of the company. In the said affidavit Mr. Rao stated that the Commissioner (Appeals)'s order was misplaced and forgotten. It was found while sorting out the unwanted papers. Thereafter steps were taken for the preparation of the appeal. Consequently the delay was caused. This clearly shows that the delay was due to the negligence and inaction on the part of the assessee. The assessee could have very well avoided the delay by the exercise of due care and attention. In my opinion there exists no sufficient and good reason for the delay of 310 days. I, therefore, concur with the reasonings adduced by the learned Accountant Member."

1. The Gujarat High Court laid down principle for condonation of delay in the case of *Baroda Rayon Corporation Ltd. v. Commissioner of Sales Tax, Gujarat, Ahmedabad 1991 (3) TMI 355-GUJARAT HC [1992] 87 STC 266 (Guj) Dt:15-3-1991* as under---

"In our opinion, the Tribunal was, therefore, right in holding that the assessee had failed to make

*out sufficient cause for not preferring an appeal to the Tribunal within the prescribed time. For the reasons stated above, the question referred to us is answered in the affirmative, that is, against the assessee and in favour of the department. There shall be no order as to costs in this reference. Reference answered in the affirmative.....*

1. *University of Delhi Vs Union of India & Ors. in Civil Appeal No. 9488 of 2019 vide Order dated 17/12/2019, the Hon'ble Supreme Court has refused to condone delay by holding that,*

*"The entire explanation as noted above, depicts the casual approach unmindful of the law of limitation despite being aware of the position of law. That apart when there is such a long delay and there is no proper explanation, laches would also come into play while noticing as to the manner in which a party has proceeded before filing an appeal. In the matter of condonation of delay and laches, the well accepted position is also that the accrued right of the opposite party cannot be lightly dealt with."*

1. *State Of Uttar Pradesh & Ors. Versus M/S Satish Chand Shihare And Brothers SLP (Civil) No. 5301 of 2022; April 04, 2022:*

*"If delay is not condoned, no adjudication on merits is warranted."*

*6 In view of the above judicial pronouncements, the basic principle emerges that the delay should be bonafide and there should not be any default on the part of the appellant. Since there is no proper justification for late filing of the appeal therefore the delay is not condoned and the appeal is dismissed."*

5. Aggrieved by the order of the learned CIT(A), the assessee is now, in appeal before the Tribunal.

6. Sri Deepak Chopra, Advocate-Learned Counsel for the Assessee submitted that, the learned CIT(A) erred in dismissing the appeal filed by the assessee without condoning the delay in filing of the appeal, even though, the assessee has explained the reasons for delay in filing of the appeal in it's petition filed for condonation of delay. Learned Counsel for the Assessee referring to intimation dated 25.03.2016 submitted that, the intimation was not served on the assessee in the ITBA portal. The appellant has made an application to the Assessing Officer-CPC and the CPC has sent the intimation u/sec.143(1) in ITBA portal on

24.01.2020. The assessee has considered the date of service of intimation as on 24.01.2020 and if we consider the said date, the delay in filing of the appeal is only 95 days. However, the learned CIT(A) by considering the date of intimation i.e., 25.03.2016 as the date of service of intimation and observed that, the delay was of 1491 days in filing of the appeal while not condoning the delay. Therefore, he submitted that, since the intimation was served on the request of the assessee on 24.01.2020, the delay in filing of the appeal should be considered from that date and if we consider the said date, the delay is only 95 days which needs to be condoned by considering the reasons given by the assessee including the situation prevailed at the time of Covid pandemic. Learned Counsel for the Assessee further referring to the return of income filed by the assessee for the year under consideration submitted that, the Assessing Officer has made adjustment to book profit computed u/sec.115JB of the Act for Rs.2,36,43,697/- whereas, the said adjustment has already been made in the computation of income which is evident from the return of income filed

by the assessee. Since there is a *prima facie* case in favour of the assessee on merits, the delay in filing of the appeal should be condoned and the appeal filed by the assessee should be adjudicated on merits by the learned CIT(A). Therefore, he submitted that, the delay in filing of the appeal before the learned CIT(A) should be condoned and the matter may be remitted back to the file of learned CIT(A) to decide the issue on merits.

7. Sri Madan Mohan Meena, learned Sr. AR for the Revenue, on the other hand, supporting the order of the learned CIT(A) submitted that, the return of income filed by the assessee has been processed on 25.03.2016 and the same has been physically served on the assessee to the address given in the ITR filed for the relevant assessment year and this fact has been confirmed by the Learned Counsel for the Assessee. The only argument of the Learned Counsel for the Assessee is that, intimation u/sec.143(1) has not been uploaded in the ITBA portal and because of this, the assessee could not file the appeal. However, the fact remains that, once the intimation has been served as

per sec.282(2) and Rule 127 of I.T. Rules, 1962, then, it is a sufficient compliance of law by the Assessing Officer and the assessee ought to have file appeal on or before the due date provided under the Act. Therefore, he submitted that, the arguments of the Learned Counsel for the Assessee that, the date of service of service of intimation should be considered as 24.01.2020 is incorrect and thus, the learned CIT(A) has rightly dismissed the appeal of the assessee for want of condonation and, therefore, the order of the learned CIT(A) should be upheld.

8. We have heard both the parties, perused the material on record and the orders of the authorities below. There is no dispute with regard to the fact that, the appellant has filed it's return of income for the assessment year under consideration on 28.11.2015 and the said return of income has been processed and intimation u/sec. 143(1)(a) of the Income Tax Act, 1961 was issued on 25.03.2016. It is also not in dispute that against the intimation u/sec.143(1)(a) dated 25.03.2016, the assessee has filed appeal before the learned CIT(A) on 29.05.2020

with a delay of 1491 days. The assessee considered date of service of intimation u/sec.143(1)(a) as 24.01.2020 when the Assessing Officer-CPC communicated intimation on the request of the assessee through ITBA portal. The learned CIT(A) has considered the date of service of intimation on 25.03.2016 and considered delay of 1491 days. If we consider the date of intimation on 25.03.2016, there is a delay of 1491 days in filing the appeal before the learned CIT(A). If we consider the date of communication of intimation dated 24.01.2020, then, the delay is about 3 months i.e., 95 days. The appellant has considered date of service of intimation from 24.01.2020 and explained the reasons for filing appeal within the due date before the learned CIT(A) and according to the affidavit filed by the assessee, the delay is due to on-going Covid pandemic during the relevant point of time. The learned CIT(A) considered the date of intimation dated 25.03.2016 and held that, the appellant could not explain the delay of 1491 days in filing the appeal and that, reasons given by the appellant in their petition and affidavit is not convincing or

not bonafide and does not come under 'reasonable cause' as provided under the Act for condonation of delay. Therefore, it is necessary for us to consider the arguments of the Learned Counsel for the Assessee on the issue of condonation of delay in filing of the appeal before the learned CIT(A) in light of above facts and provisions of sec.282(2) of the Act and Rule 127 of I.T. Rules, 1962.

9. Admittedly, the Counsel for the Assessee made statement at Bar that, the intimation dated 25.03.2016 has been physically served on the assessee through post to the address given in the ITR Form filed for the impugned assessment year. The only grievance of the assessee is that, the intimation dated 25.03.2016 was not uploaded in the ITBA portal and only upon request by the appellant, the Assessing Officer-CPC uploaded the intimation in ITBA portal on 24.01.2020 and thus, the date of service of intimation u/sec.143(1) should be considered from 24.01.2020, but, not from 25.03.2016 as considered by the learned CIT(A). In our considered view, there is no merit in the arguments of the Learned Counsel for the Assessee that,

the date of service of intimation should be considered from 24.01.2020, because as admitted by the Counsel for the Assessee the intimation dated 25.03.2016 has been served on the assessee by post to the address given in the ITR Form filed for the impugned assessment year and in our considered view, said service of intimation is in accordance with sec.282(2) read with Rule 127 of I.T. Rules, 1962. Once the service of intimation is as per sec.282(2) read with Rule 127 of I.T. Rules, in our considered view, it is a valid service of intimation and assessee should have considered the date of service of intimation from that date for the purpose of explaining the delay in filing of the appeal before the learned CIT(A). Further, if we consider the date of intimation i.e., 25.03.2016, then, there is a huge delay of 1491 days in filing the appeal before the learned CIT(A) and the same was not explained by the assessee with 'sufficient and reasonable cause'. Therefore, in our considered view, there is no error in the reasons given by the learned CIT(A) to dismiss the appeal filed by the assessee for delay in filing of the appeal.

10. This view of ours fortified by the numerous decisions of Hon'ble Supreme Court. In this connection it is relevant to take note of Judgment of Hon'ble Supreme Court in the case of Collector, Land Acquisition vs., MST. Katiji & Ors. [1987] 167 ITR 471 (SC) wherein the Hon'ble Supreme Court held that, *"the law of limitation is founded on public policy. It is enshrined in the legal maxim "interest reipublicae ut sit finis litium" i.e., it is for the general welfare that, the period of limitation be put to litigation. The object is to, put an end to every legal remedy and to have a fixed period of life for every litigation as it is futile to keep any litigation or dispute pending indefinitely. Every public policy requires that, there should be an end to the litigation, otherwise, it would be a dichotomy, if the litigant is made immortal vis-a-vis the right in parties i.e., human being were mortals"*.

11. Therefore, considering the importance of limitation, the Income Tax Act, 1961 provided for limitation for filing appeals before various authorities including the Tribunal. Further, the Act has also provided a discretionary power to the Authorities for condoning the delay, if

'sufficient cause' is made out with reasonable explanation. Therefore, while condoning the delay, the Authorities must keep in mind the importance of limitation provided under various statutes and the discretionary power conferred by the said statute keeping in mind the phrase 'sufficient and reasonable cause'. This view is further exhilarated by the decision of Hon'ble Supreme Court in the case of M/s. Kolte Patil Developer Pvt. Ltd., vs. CIT 2017-TIOL-185-SC wherein it has been held that "*when there is no explanation given for delay in filing of the appeal, such delay in filing cannot be condoned*". Similar view has been taken by Hon'ble Bombay High Court in the case of Subodh Prakash vs. JCIT 2017-TIOL-2249-HC-P&H-IT wherein it has been held "*when the explanation submitted by the appellant does not satisfy the test of 'sufficient cause' as required u/sec.5 of Limitation Act, 1963, the delay cannot be condoned*". Further, the Hon'ble Supreme Court in it's Judgment in the case of Pathapati Subbareddy (died) repled. by his L.Rs & Ors. vs., The Special Deputy Collector-(LA) in Special Leave Petition (Civil) No.31248 of 2018 vide order dated 08.04.2024

wherein the Hon'ble Supreme Court after considering the provisions of sec.3(1) Secs.4 to 24 of the Limitation Act has refused to condone the delay and dismissed the SLP filed by the assessee and uphold the order of the Hon'ble High Court Andhra Pradesh High Court in dismissing the appeal on account of delay. The Hon'ble Supreme Court while dismissing the SLP, after considering the various judicial precedents on the subject matter of condonation of delay, noted that *"where a litigant could not explain the 'sufficient cause' which means adequate, enough reasons which prevented him to approach the Court within the period of limitation and could not properly, satisfactorily and convincingly explained the delay to the Court/Tribunal, Court's has no power to condone such delays.* The Hon'ble Supreme Court further noted that *"the statutory provisions under Limitation Act may cause hardship or inconvenience to a particular party but the Court has no choice but to enforce it giving full effect to the same by quoting the legal maxim dura lex sed lex which means "the law is hard but it is the law", stands attracted*

*when there were negligence/failure to exercise due diligence etc., and accordingly dismissed the SLP of the appellants in the aforesaid case”.*

12. Further, the Hon’ble Supreme Court yet in an another case Balwant Singh (Dead) vs., Jagdish Singh & Ors. in Civil Appeal No.1166/2006 reported in [2010] 8 SCC 685 in para-16 very clearly held as under :

*“16. Above are the principles which should control the exercise of judicial discretion vested in the Court under these provisions. The explained delay should be clearly understood in contradistinction to inordinate unexplained delay. Delay is just one of the ingredients which has to be considered by the Court. In addition to this, the Court must also take into account the conduct of the parties, bona fide reasons for condonation of delay and whether such delay could easily be avoided by the applicant acting with normal care and caution. The statutory provisions mandate that applications for condonation of delay and applications belatedly filed beyond the prescribed period of limitation for bringing the legal representatives on record, should be rejected unless sufficient cause is shown for condonation of delay. The larger benches as well as equi-benches of this Court have consistently followed these principles and have either allowed or declined to condone the delay in filing such applications. Thus, it is the requirement of law that*

*these applications cannot be allowed as a matter of right and even in a routine manner. An applicant must essentially satisfy the above stated ingredients; then alone the Court would be inclined to condone the delay in the filing of such applications.”*

13. Further, it is well settled law by the decision of Hon'ble Supreme Court yet in another decision in the case of O/o. Chief Post Master General & Ors. vs., Living Media India Ltd., & Anr. [2012] 348 ITR 7 (SC) that, Law of Limitation has to be applied with all its rigor and liberal approach cannot be extended to cases of gross negligence or inaction.

14. Further, u/sec.253(5) of the Income Tax Act, 1961, such powers can be exercised only upon showing of 'sufficient cause' preventing the assessee from filing the appeal within the prescribed period. In the present case, the delay involved is 1491 days which is highly inordinate. The reasons adduced by the assessee are general in nature and did not inspire the confidence. The explanation lacks specific dates, supporting evidences or cogent material to demonstrate bonafides.

In the present case, going by the facts available on record, the appellant could have avoided the delay in filing of the appeal before the learned CIT(A) had it been shown little care and caution in the income tax matters. Since the appellant has shown casual approach and negligence in pursuing their case before the Authorities, in our considered view, the reasons given by the appellant for delay in filing of the appeal before the learned CIT(A) cannot be condoned for the said reasons. The learned CIT(A) has rightly dismissed the appeal of the assessee by not condoning the delay. We, therefore, in light of our discussion made in the preceding paragraphs, inclined to uphold the order of the learned CIT(A) and dismiss the appeal of the assessee.

15. In the result, appeal of the Assessee is dismissed.

Order pronounced in the open Court on 12.09.2025.

Sd/-  
[RAVISH SOOD]  
JUDICIAL MEMBER

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 12<sup>th</sup> September, 2025

VBP

Copy to

1.	Rain Cements Limited, 34, Rain Centre, Srinagar Colony, Hyderabad – 500 073. Telangana.
2.	The DCIT, Circle-3(1), Hyderabad. Telangana.
3.	The Pr. CIT, Hyderabad.
4.	The DR ITAT “A” Bench, Hyderabad.
5.	Guard File.

//By Order//

//True Copy//