

**आयकर अपीलिय 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.200/Viz/2025**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Srinivasa Rao Saripudi Vijayawada PAN:APVPS1663K (Appellant)	Vs.	Income Tax Officer Ward-2 (4) Vijayawada (Respondent)
निर्धारित द्वारा/Assessee by:	N O N E	
राजस्व द्वारा/Revenue by:	Dr. Aparna Villuri, Sr. AR	
सुनवाई की तारीख/Date of hearing:	08/09/2025	
घोषणा की तारीख/Pronouncement:	08/09/2025	

**आदेश/ORDER**

**Per Vijay Pal Rao, Vice President**

This appeal filed by the assessee is directed against the order dated 17/04/2025 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. None appeared on behalf of the assessee when this appeal was called for hearing despite various notices issued to the assessee and adjournment of hearing was granted on the request of the assessee, vide order dated 21/07/2025. Even after taking adjournment of hearing on 21/07/2025, the assessee did not bother to appear before the Tribunal on the subsequent dates. Accordingly, the Bench proposes to hear and dispose of this matter, ex-parte.

3. There is a delay of 276 days in filing the present appeal. The assessee has neither filed any application for condonation of delay, nor explained the cause of such delay of 276 days in filing the present appeal. The learned DR has vehemently contended that the appeal of the assessee is not maintainable as there is an inordinate delay of 276 days and the assessee has failed to explain any reasonable cause for the delay in filing the appeal. It is pertinent to note that despite several opportunities and notices issued by this Tribunal, the assessee has failed to explain the delay of 276 days in filing the present appeal. Thus, in the absence of the explanation of any reasonable cause of such a delay in filing the appeal, the appeal of the assessee is not maintainable and liable to be dismissed on this ground alone. Hence, the appeal of the assessee is dismissed being not maintainable as barred by limitation.

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

Order pronounced in the Open Court on the conclusion of hearing i.e. 8<sup>th</sup> September, 2025.

Sd/-

Sd/-

<b>(S. BALAKRISHNAN) ACCOUNTANT MEMBER</b>	<b>(VIJAY PAL RAO) VICE-PRESIDENT</b>
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Hyderabad, dated 8<sup>th</sup> September, 2025

**Vinodan/sps**

Copy to:

S.No	Addresses
1	Shri Srinivasa Rao Saripudi, Door No.8-278, Chowdarypet, Vijayawada 520007
2	Income Tax Officer Ward 2(4) Central Revenue Building, MG Road, Vijayawada
3	Pr. CIT - Vijayawada
4	DR, ITAT Visakhapatnam Bench
5	Guard File

*By Order*