

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

(HYBRID HEARING)

**श्री एस बालाकृष्णन, लेखा सदस्य एवं श्री संदीप सिंह करहैल, न्यायिक सदस्य के समक्ष
BEFORE SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER
&
SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER**

**आयकर अपील सं./I.T.A. No. 452/VIZ/2024
(निर्धारण वर्ष/ Assessment Year:2017-18)**

Ramu Musunuri Rangapuram Lingapalem Mandal West Godavari - 534462 [PAN: BKTPM5748E] (अपीलार्थी/ Appellant)	v.	Income Tax Officer 23-B-4-6/4 Income Tax Office KKS Towers, R.R.Pet Eluru – 534002 (प्रत्यर्थी/ Respondent)
---	-----------	--

करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri ASRSS Siva Prasad, CA
राजस्व का प्रतिनिधित्व / Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	17.09.2025
घोषणा की तारीख/Date of Pronouncement	:	19.09.2025

आदेश /O R D E R

PER SANDEEP SINGH KARHAI, JUDICIAL MEMBER:

1. The present appeal was e-filed by the assessee on 31.10.2022. From the perusal of the record, we find that the Registry of the Tribunal, vide notice dated 06.11.2024, notified certain defects in filing the present appeal. We find that, apart from filing Form No. 36 and the ground of appeal, no other documents/orders, as prescribed under the ITAT Rules, 1963, are annexed with this appeal. Further, from the perusal of the Form No. – 36 filed by the assessee, we find that the date of service of communication of the impugned order is

22.08.2024, and the assessee filed the appeal on 31.10.2024. Thus, it appears to have been filed beyond the prescribed limitation period. However, the assessee has not filed any application seeking condonation of the delay. Furthermore, the assessee has also not filed the challan, which evidences the payment of appeal filing fees, before the Tribunal. Therefore, in sum and substance, it is evident that the assessee neither took any steps to cure the defects as notified by the Registry nor filed any application seeking condonation of the apparent delay in filing the present appeal.

2. From the perusal of the record, we further find that this appeal was listed for hearing on 10 occasions previously; despite this fact, the assessee did not take any steps to cure the aforesaid defects. Therefore, we are of the considered view that the present appeal in the present form is defective and, therefore, is liable to be dismissed. We order accordingly.

3. In the result, the appeal by the assessee is dismissed.

Order pronounced in the open court on 19th September, 2025.

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य /ACCOUNTANT MEMBER

Dated :19.09.2025

Giridhar, Sr.PS

Sd/-

(संदीप सिंह करहेल)

(SANDEEP SINGH KARHAIL)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **Ramu Musunuri**
Rangapuram Lingapalem Mandal
West Godavari - 534462
2. राजस्व / The Revenue : **Income Tax Officer**
23-B-4-6/4
Income Tax Office
KKS Towers, R.R.Pet
Eluru – 534002
3. The Principal Commissioner of Income Tax
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्ड फ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam