

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM “SMC” BENCH, VISAKHAPATNAM**

**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. 321/VIZ/2025
(निर्धारण वर्ष/ Assessment Year:2018-19)**

Kandipalli Appala Raju D.No. 10-24/1, Chinna Bazar Chodavaram Visakhapatnam District – 531036 Andhra Pradesh [PAN:CNPPK5139N] (अपीलार्थी/ Appellant)	v.	Income Tax Officer-Ward-2(5) Income Tax Office Infinity Towers Sankaramatam Road Visakhapatnam – 530016 Andhra Pradesh (प्रत्यर्थी/ Respondent)
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करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri GVN Hari, Advocate
राजस्व का प्रतिनिधित्व / Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	18.09.2025
घोषणा की तारीख/Date of Pronouncement	:	19.09.2025

आदेश /O R D E R

PER SANDEEP SINGH KARHAIL, JUDICIAL MEMBER:

1. The assessee has filed the present appeal against the impugned order dated 27.08.2024, passed under section 250 of the Income Tax Act, 1961 (in short ‘Act’) by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short “Ld.CIT(A)”], for the A.Y. 2018-19.

2. The present appeal is delayed by 207 days. Along with the appeal, the assessee has filed an application seeking condonation of delay, which is duly supported by affidavit of the assessee. In his application, the assessee has submitted as follows: -

“1. The order of the learned Commissioner of Income Tax (Appeals) was passed on 27.08.2024. As such, the appeal against this order ought to have been filed on or before 26.10.2024. However, the appellant could file the appeal only on 21.05.2025 resulting in a delay of 207 days in filing the appeal.

2 The appellant suffered from severe back pain due to disc prolapse during the second week of October, 2024. He was advised to take complete bed rest along with medication till the pain is reduced. The appellant suffered from back pain till the second week of May, 2025. He was under bed rest and treatment during the period from 12.10.2024 to 16.05.2025 (copy of medical certificate is enclosed herewith). Therefore, the appellant could not attend to any other affairs during this period. As soon as the condition improved, he took necessary steps and filed the appeal on 21.05.2025.

3. Thus, the delay of 207 days in filing the appeal was due to the reasons mentioned above which were beyond the control of the appellant. The delay is neither intentional nor deliberate. Therefore, the appellant prays the hon'ble ITAT to kindly condone the delay in filing the appeal and pass appropriate orders in the interest of rendering substantial justice.”

3. Accordingly, the assessee has prayed for condonation of delay in filing the present appeal. In support of the contentions made in the application, the assessee has also placed on record the medical certificate issued by the medical practitioner.

4. Having considered the submissions of the assessee in his application seeking condonation of delay and perusal of the material placed on record, we are of the considered view that there was sufficient cause which prevented the

assessee from filing the present appeal within the prescribed limitation period. Accordingly, we condone the delay in filing the present appeal and proceed to decide the appeal.

5. In this appeal, the assessee has raised following grounds of appeal: -

“1. The order of the learned Commissioner of Income Tax (Appeals) is contrary to the facts and also the law applicable to the facts of the case.

2. The learned Commissioner of Income Tax (Appeals) is not justified in deciding the appeal ex-parte.

3. Without prejudice to Grounds No.2, the learned Commissioner of Income Tax (Appeals) is not justified in sustaining the addition of Rs.65,96,200 made by the assessing officer u /s 69A of the Act towards unexplained deposits in the bank account.

4. Any other ground that may be urged at the time of appeal hearing.”

6. We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the Ld.CIT(A) has passed the order ex parte due to non-appearance of/on behalf of the assessee. Now in the appeal before us, the assessee duly represented by the Ld.AR wishes to pursue the litigation against the addition made by the Ld. AO. Therefore, in view of the above, we are of the considered opinion that in the interest of justice, the assessee be hereby granted one more opportunity to represent its case on merits before the Ld. CIT(A). Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the Ld. CIT(A) for de novo adjudication of the appeal on merits, after considering of all the details/submissions as may be filed by the assessee. Needless to mention,

no order shall be passed without affording a reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to furnish/update his E-mail address in the records before the Ld. CIT(A) so that the hearing notice(s) are sent on the operational e-mail address. Thus, the assessee is directed to appear before the Ld. CIT(A) on all dates of hearing as may be fixed without any default. As the matter being restored to the file of the Ld. CIT(A) for adjudication on merits, the other grievance raised by the assessee in the present appeal do not call for adjudication at this stage. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

7. In the result, appeal by the assessee is allowed for statistical purposes.

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 करहैल)

(SANDEEP SINGH KARHAIL)

न्यायिक सदस्य/JUDICIAL MEMBER

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

1. निर्धारिती/ The Assessee : **Kandipalli Appala Raju**
D.No. 10-24/1, Chinna Bazar
Chodavaram,
Visakhapatnam District – 531036
Andhra Pradesh
2. राजस्व / The Revenue : **Income Tax Officer-Ward-2(5)**
Income Tax Office
Infinity Towers
Sankaramatam Road
Visakhapatnam – 530016
Andhra Pradesh
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