

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'SM' Bench, Hyderabad

श्री विजय पाल राव, उपाध्यक्ष एवं
श्री मधुसूदन सावडिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA Nos.445 & 446/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Narender Reddy Madadi, Warangal. PAN : ADNPM4064C	Vs.	Income Tax Officer, Ward-1, Warangal.
(Appellant)		(Respondent)
निर्धारित द्वारा / Assessee by:	Shri K.A. Sai Prasad, C.A.	
राजस्व द्वारा / Revenue by:	Shri Sankar Pandi P, SR-DR	
सुनवाई की तारीख / Date of hearing:	11/09/2025	
घोषणा की तारीख / Pronouncement:	19/09/2025	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M. :

These appeals are filed by Shri Narender Reddy Madadi (“the assessee”), feeling aggrieved by the separate orders passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (“Ld. CIT(A)”), both dated 07.10.2024 for the A.Y. 2017-18 respectively. Since these appeals are related to the same assessee and for the same A.Y. 2017-18, they are heard

together and one consolidated order is being passed for the sake of convenience and brevity.

2. At the outset, it is noted that there is a delay of 72 days in filing of both the appeals before this Tribunal. The assessee has filed petitions for condonation of delay along with the affidavits explaining the reasons for such delay. The Learned Authorised Representative (“Ld. AR”) submitted that the delay had occurred due to unavoidable circumstances beyond the control of the assessee. The Chartered Accountant, to whom the appeal filing assignment was given, was suffering from serious health complications and was subsequently diagnosed with carcinoma of the prostate. He underwent major surgery on 22.04.2025, which rendered him medically incapacitated. The Ld. AR further submitted that due to such medical condition, the preparation and filing of appeals could not be completed in time. In the first week of March 2025, the papers were handed over by the assessee to another Chartered Accountant, who thereafter filed the appeals on 13.03.2025. This caused a delay of 72 days. It was further pointed out that the

assessee has filed medical reports of the earlier Chartered Accountant in support of the explanation offered. The Ld. AR contended that the delay was neither wilful nor deliberate but occurred only on account of the medical incapacity of the professional engaged. He prayed that the delay be condoned and the appeals be admitted for adjudication on merits.

3. Per contra, the Learned Departmental Representative (“Ld. DR”) did not have any serious objection to the condonation of the delay.

4. We have carefully considered the rival submissions and perused the material available on record. The assessee has demonstrated that the delay in filing of appeals was occurred due to the medical incapacity of the Chartered Accountant who was initially handling the appeal filing. The medical reports produced corroborate the explanation offered. Considering these facts and circumstances, we are of the view that the assessee has shown sufficient cause for the delay in filing the appeals. In the absence of any mala fide

intention and in the interest of substantial justice, we deem it appropriate to condone the delay of 72 days and the appeals are admitted for adjudication on merits.

ITA No.445/Hyd/2025

5. The assessee has raised the following grounds of appeal :

“ 1. The order of the Ld. First Appellate Authority confirming the order U/s 143(3) of the I. T. Act is arbitrary and contrary to the provisions of law and facts of the case.

2. The Id. First Appellate Authority is not justified in confirming the addition of Rs.30,00,0001 as unexplained money u/s 694 of the Income Tax Act.

3 The Id. First Appellate Authority is not justified in not condoning the delay not appreciating the explanation filed.

4. The appellant prays leave to add or amend or alter any of the grounds at the time of hearing of appeal.”

6. The brief facts of the case are that the assessee had filed an appeal before the Ld. CIT(A) against the order passed by the Learned Assessing Officer (“Ld. AO”) under section 143(3) of the Income Tax Act, 1961 (“the Act”) for the Assessment Year 2017–18 dated 30.12.2019. However, the said appeal was filed with a delay of 1060 days before the Ld. CIT(A). The Ld. CIT(A) declined to condone the

delay in filing the appeal and accordingly dismissed the appeal of the assessee.

7. Aggrieved with the order of Ld. CIT(A), the assessee is in appeal before this Tribunal. The Ld. AR submitted that the delay was not on account of any negligence or mala fide intention on the part of the assessee. It was contended that all the notices during the assessment proceedings were sent by the Ld. AO to the email ID aabhm2175h@gmail.com, which does not belong to the assessee. The Ld. AR pointed out that the registered email ID of the assessee with the Income Tax Department is gangishettysrikanth4@gmail.com. Thus, the assessee did not receive any of the statutory notices or communications, including the assessment order. It was only upon receiving a telephonic communication from the Income Tax Department regarding recovery of demand that the assessee became aware of the assessment order. Immediately thereafter, the assessee filed an application on 15.11.2022 for obtaining a copy of the order, which was provided on 21.11.2022. The assessee promptly filed the appeal before the Ld.

CIT(A) on 24.11.2022. The Ld. AR also produced copies of the notices issued by the Ld. AO, which clearly showed that they had been sent to the incorrect email ID. Accordingly, it was submitted that there was no fault on the part of the assessee in the delay. He prayed that the delay in filing before the Ld. CIT(A) be condoned and the matter be restored to the file of the Ld. CIT(A) for adjudication on merits, in the spirit of natural justice and fair opportunity.

8. Per contra, the Ld. DR submitted that the contention of the assessee that notices were issued to an incorrect email ID requires verification. However, if on such verification it is found that the notices were indeed sent to a wrong email ID not belonging to the assessee, then he had no serious objection to the matter being restored to the file of the Ld. CIT(A) for fresh adjudication.

9. We have heard the rival submissions and perused the material available on record. It is evident from the copies of notices produced before us that the Ld. AO had addressed the statutory notices to the email ID aabhm2175h@gmail.com, which is admittedly not the

registered email ID of the assessee. However, the registered email ID of the assessee on the Income Tax portal is gangishettysrikanth4@gmail.com. In such circumstances, it is clear that the assessee was prevented by sufficient cause from filing the appeal before the Ld. CIT(A) within the limitation period. Once it is established that the assessee was not properly served with notices, the delay in filing of appeal before the Ld. CIT(A) deserves to be condoned, in the interest of substantial justice. Accordingly, we condone the delay in filing of appeal before the Ld. CIT(A). In the interest of justice, we set aside the impugned order of the Ld. CIT(A) and restore the matter to his file for deciding the appeal afresh on merits after giving due opportunity of hearing to the assessee.

10. In the result, the appeal of the assessee is allowed for statistical purposes.

ITA No.446/Hyd/2025

11. The assessee has raised the following grounds of appeal :

“ 1. The order of the Id. First Appellate Authority confirming the order U/s 271AAC(1) of the I. T. Act is arbitrary and contrary to the provisions of law and facts of the case.

2. The Id. First Appellate Authority is not justified in confirming the penalty of Rs.2,31,750/-, levied u/s 271AAC(1) of the Income Tax Act.

3. The Id. First Appellate Authority is not justified in not condoning the delay not appreciating the explanation filed.

4. The appellant prays leave to add or amend or alter any of the grounds at the time of hearing of appeal.”

12. The issues involved in this appeal is identical to the issues involved in the appeal in ITA No.445/Hyd/2025, wherein we have allowed the appeal of the assessee for statistical purposes. Therefore, our discussion and findings in ITA No.445/Hyd/2025 are mutatis mutandis applicable to this appeal also. As the appeal of the assessee in ITA No.445/Hyd/2025 has been allowed for statistical purposes, this appeal is also allowed for statistical purposes.

13. To sum up, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 19th Sept., 2025.

Sd/-

**(VIJAY PAL RAO)
VICE PRESIDENT**

Hyderabad.

Dated: 19.09.2025.

Sd/-

**(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER**

** Reddy gp*

Copy of the Order forwarded to :

1.	Shri Narender Reddy Madadi, C/o Katrapati & Associates, 1-1-298/2/b/3, Sowbhagya Avenue Apartments, 1st Floor, Ashok Nagar, Street No.1, Hyderabad-500020
2.	The ITO, Ward-1, Warangal.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,