

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM
(HYBRID HEARING)

श्री विजय पाल राव, उपाध्यक्ष, एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपीलसं./I.T.A.No.234/VIZ/2025
(निर्धारण वर्ष/ Assessment Year: 2014-15)

Sri Kanaka Mahalakshmi Ammavari Temple D.No. 22-71-26/B, SKML Temple Kotha Road, Burujupeta Visakhapatnam – 530001, Andhra Pradesh [PAN: AAAJS1861M]	v.	ACIT (Exemptions) Vijayawada - 520007
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri KSS Sarma, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Badicala Yadagiri, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	09.09.2025
घोषणा की तारीख/Date of Pronouncement	:	10.10.2025

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals)-1, Gurugram [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No.ITBA/APL/S/250/2024-25/1066100234(1)

dated 26.06.2024 for the A.Y. 2014-15 arising out of the order passed under section 143(1) of Income Tax Act, 1961 (in short 'Act') dated 21.12.2019.

2. At the outset, it is noticed from the appeal record that there is a delay of 222 days in filing the appeal before the Tribunal. Explaining the reasons for belated filing of the appeal, the Ld. AR drew our attention to the affidavit filed by the assessee dated 06.08.2025, along with a petition seeking for condonation of delay and read out the contents of the petition, which is as under: -

“5. *The reasons for delay are detailed as under:*

○ *The CIT (Appeals) directed to treat the appellant as an Association of Persons (AOP) and include Hundi receipts as revenue income, as per Para 5.1.9 on Page 15 of the order.*

○ *Although the appellant does not agree with the assessment as AOP, based on the CIT(A)'s direction, the consequential order dated 16.07.2024 passed by the DCIT, Vijayawada, resulted in nullifying the tax demand for AY 2014-15.*

○ *Subsequently, a rectification order under Section 154 to the consequential order was passed on 06.11.2024, and the intimation letter was dated 21.10.2024.*

○ *The appellant was awaiting the outcome of another pending appeal for AY 2015-16 before the Honourable ITAT Visakhapatnam in ITA No. 358/VIZ/2024. The matter was heard on 06.03.2025, and the judgment was reserved as on 04.04.2025. Since the facts and legal issues involved in both years are identical, the appellant was advised to await the decision to avoid multiplicity of proceedings and to include relevant legal grounds, if applicable.*

6. *The above circumstances caused an unintended delay in filing the present appeal before the Honourable Tribunal.*

7. *I respectfully submit that the delay was neither deliberate nor due to any negligence but caused due to bonafide reasons stated above.*

8. *I humbly request the Honourable Tribunal to kindly condone the delay of 222 days in the interest of justice and allow the appeal to be decided on merits.*

9. *I state that the present affidavit is made bona fide and in the interest of justice.”*

3. Further, Ld.AR of the assessee filed additional submissions dated 08.09.2025 for condonation of delay, which are reproduced below: -

“In continuation of our earlier submissions on condonation of delay we humbly submit that the learned assessing officer in the case of Sri Satyadeva Nitya annadanam trust for AY 2018-19 PAN AAMTS0030J considered the maturity of FDR's and other deposits is outside the preview of receipts and excluded it from computation of income. The same was accepted by the Commissioner of income tax also. We are herewith enclosing the report submitted the AO to the Honourable CIT (page 10 point 5 of 264 order dt 25-MAR-2025) which clearly concludes that the FDR matured amounts are not be considered as receipts.

This is the main reason for us to file the appeal belatedly because 250 order giving effect by ACIT VIJAYAWADA on 16-07-2024 have excluded FDR maturity and treated SRI KANAKA MAHALAKSHMI AMMAVARI temple as AOP and there is not tax liability. Hence we could not file any appeal. However they have again rectified on 06-Nov-2024 by treating FDR maturity as receipts which is contrary to their own orders in the case of Sri Satyadeva Nitya annadanam trust and hence we are preferring this appeal with a condonation request.

We request honourable ITAT Bench to consider our submission by condonation of delay and praying to kindly decide the case on merits.”

4. In view of the above reasons, Ld.AR prayed to condone the delay as the assessee prevented by reasonable cause in filing the appeal with delay of 222 days.

5. On the other hand, Ld. DR strongly objected for condonation of delay in filing the appeal before the Tribunal.

6. We have heard both the sides and perused the material available on record. On perusal of the contents of the affidavit filed by the assessee as well as the submission of the Ld. AR, we find that the reasons mentioned for the delay is for awaiting for order in ITA No. 358/VIZ/2024 for the A.Y. 2015-16 which is heard on 06.03.2025, which cannot be accepted and ought not to have

been accepted. However, the order in ITA No. 358/VIZ/2024 was passed on 29.04.2025 which is after filing the present appeal i.e., 25.04.2025. Further, the reasons mentioned vide letter dated 08.09.2025 are an afterthought and cannot be accepted. Thus, assessee failed to prove that it was prevented by a reasonable and sufficient cause in filing the appeal beyond the prescribed time limit with a delay of 222 days. Accordingly, we hereby reject the condonation petition filed by the assessee and dismiss the appeal in limine.

7. In the result, appeal filed by the assessee is dismissed in limine.

Order pronounced in the open court on 10th October,2025.

Sd/- (विजय पाल राव) (VIJAY PAL RAO) उपाध्यक्ष/VICE PRESIDENT	Sd/- (एस बालाकृष्णन) (S. BALAKRISHNAN) लेखा सदस्य/ACCOUNTANT MEMBER
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Dated :10.10.2025

Giridhar, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : Sri Kanaka Mahalakshmi Ammavari Temple
D.NO. 22-71-26/B, SKML Temple
Kotha Road, Burujupeta
Visakhapatnam – 530001
Andhra Pradesh
2. राजस्व/ The Revenue : ACIT (Exemptions)
Vijayawada - 520007
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल/ Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam