

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER

Sl. No.	ITA No.	A.Y.	APPELLANT(S)	V.	RESPONDENT(S)
1.	1355/Bang/2024	2011-12	Shri G K Ravi, Gottegere, Uttarahalli Hobli, Bengaluru – 560 083. PAN: ADFPR 1176C		The Deputy / Assistant Commissioner of Income Tax, Circle 1(4), Bangalore.
2.	2264/Bang/2024	2013-14			
3.	2265/Bang/2024	2014-15			
4.	2266/Bang/2024	2015-16			
5.	2267/Bang/2024	2016-17			
6.	2268/Bang/2024	2017-18			
7.	2269/Bang/2024	2018-19			
8.	1159/Bang/2024	2019-20			

Appellant(s) by	:	Shri T.R. Sathynarayana, CA
Respondent(s) by	:	Shri Muthu Shankar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	15.09.2025
Date of Pronouncement	:	29.10.2025

ORDER

Per bench :

1. All these 8 appeals are filed by the assessee wherein appeal for AYs 2013-14 to 2018-19 are against the consolidated Appellate order passed by the CIT(Appeals)-11, Bangalore [Id. CIT(A)] dated 19.3.2024 dismissing the appeals for the reason that the delay in filing the appeals was not condoned.
2. The appeal for AY 2011-2 is against the appellate order passed by the Id. CIT(A) on 16.5.2024 which is also dismissed as the delay in filing the appeal before him was not condoned.
3. Even the appeals for AYs 2013-14 to 2018-19 before us are filed late by 178 days. The assessee has submitted that delay in filing all the appeals before the Tribunal is arising out of the fact that the assessee has filed a consolidated appeal before the Tribunal for all these assessment years. The assessee was made aware by the ITAT that these consolidated appeals are not entertainable for the reason that appeal for each year is required to be

filed separately. He referred to ITA No. 1159/Bang/2024 filed by the assessee on 13.6.2024 wherein in the appeal details it is mentioned that assessee is filing appeal for AYs 2013-14 to 2019-20. The assessee submits that the order of the Id. CIT(A) which is a consolidated order for all these years dated 19.3.2024 but received by the assessee on 29.5.2024 and the appeal is filed by the assessee in one Form 36 for all those years on 13.6.2024. Then he referred to the intimation issued by the Registry on 24.6.2024 asking him that the assessment year in col. No. of the appeal details is not correctly filled in. Based on this intimation, the assessee corrected all those details and filed each appeal individually and payment of filing fees separately and same were presented before the Registry on 25.11.2024.

4. The Id. counsel for the assessee argued that assessee is not aware about the procedures of the Tribunal. Therefore, assessee paid only one filing fees of Rs.10,000/- for all these years, wrongly mentioned the Respondent as CIT(Appeals)-11, Bangalore as he was not aware that who is the Respondent in this case, but as he has challenged the order of the Id. CIT(A), he mentioned the name of CIT(A) as the Respondent. Assessee was also not aware that there should be a separate appeal to be filed against each of the appeal disposed of by the Id. CIT(A) and therefore filed a combined appeal for all these years which is in time.
5. It was also the case of the assessee that assessee was issued a notice by the Registry fixing the date of hearing on 18.7.2024 registering the appeal as ITA No.1159/Bang/2024 only for AY 2019-20, though appeal was filed for all the years in one Form 36. Therefore assessee was under confusion that whether the appeal for all the years would be heard together based on this Form 36 or not. On 18.7.2024 as nobody remained present before the Bench, the case was adjourned to 21.8.2024. Subsequently on 21.8.2024, adjournment request was sent by email wherein the assessee submitted that he has received intimation about the defect in his appeals and he is in the process and therefore some time may be given. Based on this, the Coordinate Bench passed an order on 21.8.2024 adjourning the case to

7.10.2024. Subsequently when the matter was posted on 7.10.2024, the appeal was adjourned to 26.11.2024 and on that date assessee submitted that he is sick, admitted to the hospital and soon he will file the appeal. Later on, 25.11.2024 he filed all the appeals and also made a request for condonation of delay. He therefore says that there is no delay in filing of the appeals and all these appeals should have been treated as filed on 13.6.2024.

6. The Id. AR reiterated the same facts. The Id. DR submitted that there is no sufficient cause in filing of the appeals late before the Tribunal and therefore the delay may not be condoned.
7. We have carefully considered the rival contentions and perused the facts recorded earlier. These facts are also borne out from the record produced before us. The facts clearly show that assessee has filed the combined appeal against the consolidated order passed by the Id. CIT(A) for AYs 2013-14 to 2019-20. The order of the CIT(A) was passed on 19.3.2024 which was received by the asse on 29.5.2024 and appeal was filed on 13.6.2024. Thus, it is clear that the appeal for AY 2019-20 has been filed in time which is also stated by the Registry as such. The defect memo was issued citing several defects in Form 36. The defect memo says that a separate appeal needs to be filed for each of the assessment year, Respondent's name is not properly written, and the assessment year is also not properly filled in. Based on this, the assessee prepared separate appeals and filed the same on 25.11.2024. The main reason of delay from 24.6.2024 to 25.11.2024 is also on account of ill-health of the assessee. The assessee has filed an affidavit wherein it was stated that assessee has prolonged illness and Doctors have advised him complete bed rest. It is also shown that according to the medical history the assessee is consistently in and out of the hospital. He has also undergone a heart surgery on 29.5.2024. Even after the heart surgery he was constantly in and out of the hospital. In view of the above facts, we find that the delay in filing of the appeal for AYs 2013-14 to 2018-19 is for sufficient reason and therefore all these appeals are admitted. For AY 2019-20 the appeal is filed in time and there is no delay. Appeal for AY 2011-12 is in time and therefore same is also admitted.

8. The brief facts of the case show that search was conducted on third party Mr. Puttuuraj on 10.9.2018. Pursuant to that search, search was conducted on 1.11.2018 at the residence of the assessee. Consequent to search carried out, some incriminating evidence were found and based on that the assessment of the assessee was centralized by passing an order u/s. 127 of the Act on 2.7.2019. Consequent to that, a notice u/s. 153C of the Act was issued to the assessee for all these years which was complied with by filing the return of income. A notice u/s. 143(2) of the Act was also issued to the assessee and objections of the assessee were considered, and assessment orders were passed for all these years.
9. The claim of the assessee before the AO was that assessee has considered all the income in his return of income and further there is no incriminating material found during the course of search and therefore no addition could have been made in the hands of the assessee.
10. On identical facts and circumstances income for AYs 2013-14 to 2019-20 was assessed at Rs.3,97,62,981, Rs.46,93,384, Rs.1,03,90,104, Rs.5,86,03,541, Rs.2,28,56,970, Rs.5,58,95,234 & Rs.2,92,59,772 respectively. The assessment order for AYs 2013-14 to 2018-19 were passed u/s 153C r.w.s. 143(3) on 27.9.2021 whereas assessment order for AY 2019-20 was passed u/s. 143(3) on 27.9.2021.
11. The assessee filed the appeals for all these 7 years before the Id. CIT(A) on 25.1.2023 & 30.1.2023 which has a delay of 455 days to 460 days. The Id. CIT(A) found that there is an average delay of 459 days. In form no 35 reasons for delay was mentioned that assessee was stated to be a sick person by nature and has all the health issues such as diabetes, hypertension and has been admitted to the hospitals frequently, hence could not find time to attend business affairs and hence delay may be condoned. This was the cause shown by the assessee before the Id. CIT(A) for condonation of delay.
12. Thereafter, the Id. CIT(A) fixed the case for hearing on several days, notices were sent to the assessee. The assessee relied upon the reasons for delay as filed in Form 35 and thereafter the Id. CIT(A) held that there is no sufficient

cause in filing of the appeals late. Accordingly, he passed an order not condoning the delay and the appeals of the assessee were dismissed by appellate order dated 19.3.2024 as under:-

Facts of the case:

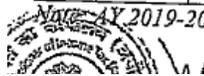
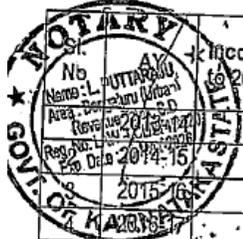
4.0 The appellant, Shri G. K. Ravi is a local politician in and around Gottigere area filed his original return of income for relevant AYs as under:

Sl No	AY	Income offered in return u/s 139(1)	Date
1	2013-14	1,52,62,981/-	
2	2014-15	25,51,053/-	24.07.2013
3	2015-16	21,90,102/-	01.10.2014
4	2016-17	2,45,96,491/-	21.09.2015
5	2017-18	1,36,44,128/-	27.06.2016
6	2018-19	4,08,02,040/- – 139(4)	05.08.2017
7	2019-20	1,01,56,742/-	18.03.2019
			16.08.2019

4.1 Subsequent to centralization of the appellant's case vide PCIT-4, Bengaluru in F.No. 45/Centl.Notfn./PCIT-4/2019-20/360 dated 02.07.2019 to DCIT, Central Circle-1(4), Bangalore, notices u/s. 153C for the AYs 2013-14 to 2018-19 were issued to the appellant. In response to these notices, the appellant filed returns of income in response as detailed below:

Sl No	AY	Income offered in return u/s. 153C for AYs 2013-14 to 2018-19 and u/s. 139(1) – for AYs 2019-20	Date of filing of return in response to notices
1	2013-14	1,52,62,981/-	30.10.2020
2	2014-15	26,23,320/-	30.10.2020
3	2015-16	26,62,200/-	30.10.2020
4	2016-17	2,47,57,950/-	30.10.2020
5	2017-18	1,36,81,870/-	30.10.2020
6	2018-19	4,05,85,590/-	30.10.2020
7	2019-20	1,01,56,742/-	16.08.2019

Moreover, AY 2019-20, being the year of search u/s 132, the return of income was filed u/s 139(1)

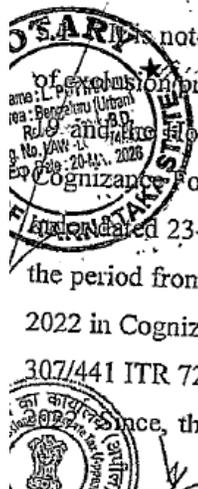


4.2 Upon careful consideration of the case details and the appellant's submissions during the assessment proceedings, the AO proceeded to make several additions to the assessment order. These additions, pertinent to the relevant AYs, were based on various issues that led to the filing of appeals by the Appellant. The AO thereby determined the assessed income and finalized the assessment as detailed below:

AY	Order u/s & Date of order	Income offered in return u/s 153C/139(1)	Total addition	Income Assessed in order passed by AO.
2013-14	153C dtd. 27.09.2021	1,52,62,981/-	2,45,00,000	3,97,62,981/-
2014-15	153C dtd. 27.09.2021	26,23,320/-	20,70,064	46,93,384/-
2015-16	153C dtd. 27.09.2021	26,62,200/-	77,27,904	1,03,90,104/-
2016-17	153C dtd. 27.09.2021	2,47,57,950/-	3,38,45,591	5,86,03,541/-
2017-18	153C dtd. 27.09.2021	1,36,81,870/-	91,75,100	2,28,56,970/-
2018-19	153C dtd. 27.09.2021	4,05,85,590/-	1,53,09,694	5,58,95,234/-
2019-20	143(3) dtd. 27.09.2021	1,01,56,742/-	1,93,23,032	2,92,59,772/-

5.0 The appeals for the relevant AYs have been filed with a substantial delay and the reasons to condone the delay have been reproduced in per para 2.0 above.

It is noted that the above delay in filing of appeal comes within the ambit of extension provided by the Hon'ble Supreme Court in view of Covid Pandemic-
 Rule 4 and the Hon'ble Supreme Court in Misc. Application No. 665 of 2021 vide
 Cognizance For Extension of Limitation, In re [2020] 117 taxmann.com 66 (SC)
 dated 23-3-2020 had given directions that delay is to be condoned during
 the period from 15-3-2020 to 14-3-2021 and finally condoned delay upto 28-2-
 2022 in Cognizance For Extension of Limitation, In re [2022] 134 taxmann.com
 307/441 ITR 722 (SC) Misc. Application No. 21 of 2022 vide order dated 10-1-
 2023. Hence, the Hon'ble Supreme Court has condoned delay during the said



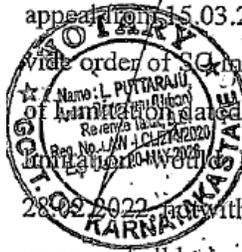
period, respectfully following the same, the period between 15-03-2020 to 28-02-2022 is excluded.

5.2 After application of Para 5.1 above, the table below shows the analysis of the excessive delay in filing of appeals for each of the relevant AYs.

A	B	C	D	E	F
AY	Limitation for filing of appeal	Actual Date of filing of appeal	Original delay in filing of appeal (C-B)	From 30.05.2022 to till date of filing of appeal	Total delay after exclusion of period as per SC order
2013-14	27-10-2021	25-01-2023	455	215	240
2014-15	27-10-2021	26-01-2023	456	215	241
2015-16	22-10-2021	29-01-2023	464	220	244
2016-17	27-10-2021	29-01-2023	459	215	244
2017-18	27-10-2021	29-01-2023	459	215	244
2018-19	27-10-2021	30-01-2023	460	215	245
2019-20	27-10-2021	30-01-2023	460	215	245

5.2.1 It is evident from the table that the original delay i.e. Column D, that the average delay of the relevant AYs in the filing of appeal is of more than 1.2 years. It is apparent from the above table that the delay in filing of appeals is not a matter of few days or months, but the delay is in years, which is extraordinary in nature.

5.2.2 As seen from the above table the timeline also involves the period of Covid pandemic due to which the Hon'ble Supreme Court in Suo moto writ petition [Civil] No. 3 of 2020, dated 23.03.2020, extended the limitation period to file the appeal from 15.03.2020 to 15.03.2021, which was further extended to 28.02.2022 via order of SC in [Civil] No. 3 of 2020 titled as Re: Cognizance for Extension of Limitation dated 10.01.2022. According to this latter order, in cases where the limitation period have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. Accordingly, in compliance with this ruling, a period of 215 days on an average is excluded in computing the total delay for the relevant AYs.

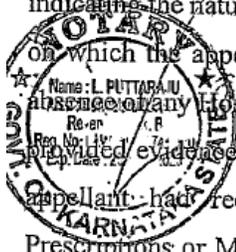


5.2.3 Even after excluding the time frame as per the order of Hon'ble SC, as seen in column E in the above table, the inordinate delay in filing of appeal persisted for more than 240 days on an average for relevant AYs. Hence it is a case of extraordinary delay in filing of appeals.

5.3 The above data clearly establishes the fact that the appellant has not complying with the prescribed timelines of filing of appeals as per the Act and the lackadaisical approach of the appellant indicates a total lack of seriousness and utter disregard in conforming to the provisions of the Act.

5.4 The conclusions emerging from the above table and the submission of the Appellant with regard to the considerable and substantial delay has duly been considered. The appellant, in justifying the delay of approximately 450 days across the relevant AYs, stated that he was sick and dealing with all the health issues such as Diabetes, Hypertension and a host of other conditions and has been admitted to hospitals frequently, due to which he could not find time to attend to business affairs regularly.

5.5 The claim of the appellant is noted. However, it is observed that the appellant failed to submit requisite medical documentation, such as Medical Certificates and Reports from registered medical practitioners or hospitals indicating the nature of the illness, the period of treatment, and the specific dates on which the appellant was admitted to the hospital. Additionally, there is an absence of any Hospital Admission and Discharge Summaries, which would have provided evidence of the dates of hospitalization and the medical attention the appellant had received. Moreover, the appellant has not furnished any Prescriptions or Medical Bills as proof of ongoing medical treatment. It is also pertinent to mention that on 18.03.2024, the appellant and his AR appeared, wherein it was pointed out to the appellant and his AR that medical



documents/annexures have not been filed yet. The AR assured that medical documents will be filed on the same day, yet failed to do so. Thus, the claim of the appellant that due to medical reasons, there has been a delay in filing of appeal is not acceptable.

5.5.1 Further, the appellant even after filing of appeal with delay has not filed any affidavit to justify the significant delay of more than 240 days on an average for relevant AYs in filing the appeal, which only goes to show that the appellant has not taken the necessary legal steps to rectify or provide a legitimate justification for the considerable delay in filing the appeal. This omission indicates a lack of diligence and responsibility on the part of the appellant in adhering to the prescribed timelines and procedures, underscoring a disregard for the statutory requirements. Consequently, this failure to file an affidavit further undermines the appellant's position and complicates their ability to seek relief for the delayed submission.

5.6 It cannot be denied that the Appellant was sufficiently aware of the provisions of Income Tax Act, which enable a person who is aggrieved against any order to file appeal before the Appellate authority seeking relief. It is expected that the appellant, being a local politician, who is actively engaged in the real estate sector within the Gottigere area, performs roles such as facilitating communication and mediation between landowners and governmental agencies for land conversion to non-agricultural purposes, regularization of land records and resolution of land disputes, must be aware of the legal compliances under various Acts including the Income Tax Act. The appellant is supposed to possess a fundamental understanding of the legal requirements, including the procedures for filing appeals and be aware and compliant when it comes to the law of the land, much more than a lay person.

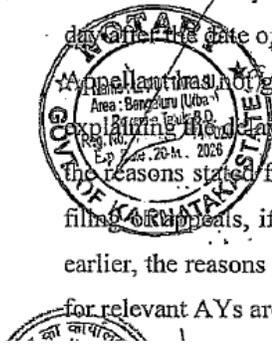


5.7 Moreover, the reasons provided by the appellant for the delay does not explain day to day delay. It was incumbent upon the appellant to exhibit due diligence by detailing the reasons for day to day delay. Nonetheless, in this instance, the appellant has filed appeal with an average delay of 459 days (more than 240 days on an average for relevant AYs after considering COVID-19 exclusion period), and furthermore, no affidavit has been submitted to substantiate the so called health reasons for such delay.

6.0 In conclusion, the reasons provided by the appellant as per the condonation of delay are afterthought and self-serving which shows that appellant has not been diligent in its efforts to file the appeal.

6.1 As per Section 249(3) of the Act, the [Commissioner (Appeals)] may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period. Section 249(3) of the Act is discretionary in nature and the Appellant cannot seek condonation of delay under this provision as a matter of right, but has to satisfy the Appellate Authority by explaining the sufficient cause for the delay.

6.1.2 The expression 'sufficient cause' is not defined, but it means a cause which is beyond the control of an Appellant. If the Appellant seeks shelter under 'sufficient cause', then it must demonstrate that there was such a cause for every day after the date of limitation that prevented it from filing appeal. However, the Appellant has not given day wise details of the delay after the date of Limitation explaining the delay for each single day. There are no references to dates at all in the reasons stated for the delay. The Appellant could have avoided the delay in filing of appeals, if it had exercised due care and attention. Therefore, as held earlier, the reasons stated by the Appellant of more than 240 days on an average for relevant AYs are not bona fide.



7.0 There are several decisions of Appellate authorities which emphasizes a stringent approach towards the condonation of delays in the filing of appeals within the legal and tax frameworks.

7.1 The Hon'ble Supreme Court in the case of Chief Postmaster General and Others vs Living Media India Ltd. 5 ITA No. 3555/Del/2009 Asstt. Year: 2002-03 and another (2012) 348 ITR 7(SC) and in the case of Pundlik Jalam Patil (dead) by LRS vs Executive Engineer, Jalgaon Medium Project (2008) 17SCC 448 had held that when the conduct of the assessee and facts of the case clearly show the neglect of its own right in preferring appeals, then it is not expected from the judicial and quasi-judicial authorities to inquire into belated and stale claims on the ground of equity.

7.2 On the issue of delay, it must be proved beyond the shadow of doubt that the assessee was diligent and was not guilty of negligence whatsoever. The sufficient cause within the contemplation of the limitation provision must be a cause which is beyond the control of the party invoking the aid of the provisions. The Supreme Court in the case of Ramlal v. Rewa Coalfields Ltd. AIR 1962 SC 361 has held that the cause for the delay in filing the appeal which by due care and attention could have been avoided cannot be a sufficient cause within the meaning of the limitation provision. Where no negligence, nor inaction, or want of bona fides can be imputed to the assessee a liberal construction of the provisions has to be made in order to advance substantial justice. Seekers of justice must come with clean hands. At this point it is pertinent to mention that the provisions of Section 5 of The Limitation Act 1961 are pari-materia to the provisions of Sec 249 of the Act as both the provisions stipulate that after expiry of stipulated period of limitation as per provisions of the relevant Act, if the court is satisfied that there was a "sufficient cause" for non-presenting the appeal within

prescribed period, then the appeal may be admitted for hearing on merits by condoning the delay.

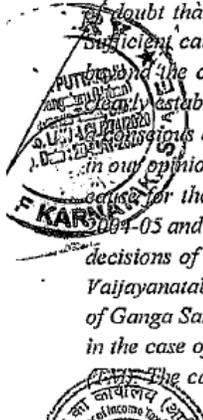
7.3 The Supreme Court in the case of Swadeshi Cotton Mills Co. Ltd. V. Government of U.P. [1975] 4 SCC 378, has held that ignorance of law is not an excuse for not taking appropriate steps within limitation.

7.4 In the case of Shirpur Gold Refinery Ltd vs. ITAT, the Hon'ble Bombay High Court while dismissing the appeal because of delay held that:

"We find that the impugned order of the Tribunal was passed on 4th December, 2015, received by the petitioner on 28th December, 2015. This petition has been filed on 29th April, 2016. The petition states that according to the petitioner, there is no delay in filing the petition. However, if this Court is of the view that there is a delay and delay may be condoned. However, no reasons with particulars are specified in the petition. In view of the fact that the petition itself does not explain the reason for the delay, the petition is liable to be dismissed."

7.5 Similarly, the Hon'ble ITAT, Bangalore in the case of Govindachary vs Dy.CIT in ITA No.1809 & 1810/Bang/2013 dated 10.07.2015 has held that

"The assessee in its averments has not made out a case that there was reasonable cause which being beyond the control of the assessee, that prevented him from filing the appeals in time before the Tribunal. The delay of 439 days cannot be condoned merely because the assessee's case calls for sympathy or merely out of benevolence. For the exercise of discretion in condoning the delay, it must be established beyond the shadow of doubt that the assessee was diligent and was not guilty of negligence on his part. Sufficient cause as contemplated in the limitation provisions must be a cause which is beyond the control of the party. In the case on hand, the factual matrix, in our view, establishes that the delay was not on account of the assessee's illness, but due to his negligent decision on the part of the assessee to file the appeals belatedly. Therefore in our opinion, in the factual matrix of this case there exists no sufficient and reasonable cause for the inordinate delay of 439 days in filing the appeals for Assessment Years 2004-05 and 2005-06 by the assessee. In coming to this finding, we draw support from the decisions of the Hon'ble Apex Court in the case of MST Katiji (supra), Vedabai alias Vajayanatabai Baburao Patil (supra), of the Hon'ble Allahabad High Court in the case of Ganga Sahai Ram Swaroop (supra) and of the ITAT, Chennai Bench (Third Member) in the case of JCIT V Tractors & Farm Equipments Ltd. (2007) 104 ITD 149 (Chennai). The cases cited by the assessee of various courts and of the co-ordinate benches



of this Tribunal (supra), have been duly considered and with due respects we find the factual matrix different therein. We have considered the factual matrix of this case to reach the finding that there existed no sufficient and reasonable cause for the inordinate delay of 439 days in filing the appeals as the assessee has also not been able to establish that he was prevented by sufficient causes beyond his control from filing these appeals on time. In this view of the matter, we are of the view that, in the case on hand, the cause of substantial justice would not be served by condoning the inordinate delay of 439 days in filing these appeals for which no documentary proof of illness, treatment, hospitalization, etc. for the period in question have been given. We accordingly reject these petitions for condonation of delay for Assessment Years 2004-05 and 2005-06. Consequently, the assessee's appeals for Assessment Years 2004-05 and 2005-06 are not admitted for adjudication on merits and are dismissed in limine."

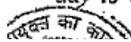
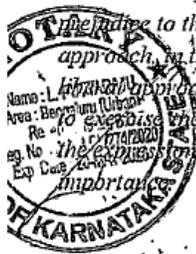
7.6 A similar view has been taken by the Hon'ble ITAT, Bangalore in the case of Karnataka Road Development Corporation Vs Assistant Commissioner of Income Tax in ITA No. 1337 to 1339/Bang/2013 dated 21.08.2018.

7.7 On the issue of delay, it is important to look into Third Member decision of ITAT Chennai in the case of Jt.CIT vs Tractor and farms Equipment Ltd. [2007] 104 ITD 149, wherein drawing out a distinction between normal delay and inordinate delay, it has been observed, as follows;

"A distinction must be made between a case where the delay is inordinate and a case where the delay is of a few days. Whereas in the former case, the consideration of the delay to the other side will be a relevant factor, so the case calls for a more cautious approach, in the latter case, no such consideration may arise and such a case deserves a liberal approach. No hard and fast rule can be laid down in this regard. The Court has to exercise the discretion on the facts of each case, keeping in mind that in considering 'sufficient cause', the principle of advancing substantial justice is of prime importance."

7.8 In the case of M/s K.G.N.M.M.W. Educational research & Analysis Society vs. ITO, it was held by ITAT Jaipur that

"The affidavit and cavalier conduct of Shri Kaushal Agarwal, C.A. raises serious questions on his professional competence and work ethics in giving such an affidavit which hides more than it explains. The burden is on the assessee to reasonably explain day to day delay and establish that there existed reasonable and sufficient cause in



delaying the filing of appeals for about 1 year. If the proper dates or occasions are not mentioned with proper facts then the delay cannot be condoned. The law helps diligent and not the indolent as well as the axiomatic delay defeats equity. In our considered view that the condonation petitions filed by the assessee and material available on the record, fail to invoke any confidence, fail to explain reasonable and sufficient cause for condonation of long delay of 347 days in filing these appeals”

7.9 In the case of SRF Limited vs. ACIT, it was held by ITAT Delhi in its order dated 13.11.2014 that,

“(1) We are of the view that there is an extraordinary delay of 1163 days in filing this appeal for which assessee has to show “sufficient cause” but the cause shown by the assessee may be considered a “sufficient cause” for the intervening period when old officers left or parted with the company and till new Manager Taxation Mr. Hemant Gupta joined, meaning thereby from October 2007 to 29.2.2008, but we are unable to see any “sufficient cause” which could justify or properly explain the delay which occurred from last date of filing the appeal as per statutory provisions of the Act to departure of Shri Suresh Chawla – AVP – Taxation i.e. from 17.6.2006 to October 2007 and from joining of Mr. Hemant K. Gupta- Manager Taxation to the date of filing this appeal i.e. from 29.2.2008 to 12.8.2009. From impugned order of the CIT(A) dated 30.3.2006, we clearly observe that Shri Suresh Chawla AVP (Taxation) of the company was present at the time of delivery of the order with Shri Satya Sethi, Advocate and Shri Harsh Singhal the representative of the assessee company which reveals that Shri Suresh Chawla was well aware about the impugned order from the date of the order i.e. from 30.3.2006, therefore, delay in filing appeal was not due to ignorance but the delay was caused due to languid and inane conduct of the assessee. We also note that the date on which Mr. Hemant Kumar Gupta found relevant papers in a file folder is neither mentioned in the application for condonation of delay nor in the affidavit of Mr. Gupta. Therefore, “sufficient cause”, as shown by the assessee is not acceptable in the light of ratio of the decision of Hon’ble Apex Court in the case of Chief Postmaster General and Others vs Living Media India Ltd. And Another (supra) and Pundlik Jalam Patil (Dead) by LRS vs Executive Engineer (supra). In above facts and circumstances of the present case, we are of the opinion that if such kind of extraordinary delay is condoned without any sufficient cause, then the provisions of prescribed period would become otiose and



we respectfully hold that the benefit of the ratio of the decisions of Vedabai (supra) and Mst. Katiji (supra) is not available for the assessee. On the other hand, the decisions as relied by the id. DR.e. decisions of Hon’ble Apex Court in the cases of Chief Postmaster General and Others vs Living Media India Ltd. And Another (supra) and Pundlik Jalam Patil (Dead) by LRS vs Executive Engineer (supra) are squarely applicable to the present case as the “sufficient cause” shown by the assessee in the application for condonation of delay is neither supported by the affidavit of Mr. Hemant

Kumar Gupta nor by the submissions and other contentions of the assessee. Therefore, we reach to a fortified conclusion that the assessee miserably failed in establishing and substantiating "sufficient cause", as required by the statutory provisions of the Act, for the extraordinary delay of 1163 days. Hence, present application for condonation of delay is dismissed."

8.0 Thus, it is clear from the facts of the case and the principles emerging the decisions of various Courts and Tribunals, that the Appellant has failed to explain the excessive and unreasonable delays in filing of appeal for relevant AYs. Appellant has indulged in a futile exercise to justify "sufficient cause" and has failed miserably to substantiate the same. The delay in the instant case for the relevant AYs is not a matter of few days, but of more than half a year for relevant AYs and the appellant has failed to justify that the extraordinary and excessive delay is not accounts of its negligence. Therefore, considering the facts and circumstances of the case, the inordinate delay of more than 240 days on an average in filing of appeal for the relevant AYs, cannot be condoned and hence, the appeals filed for the relevant AYs are not maintainable.

9.0 In the result, the appeals for the relevant AYs are dismissed.

13. Against this appellate order, the assessee is in appeal before us.
14. Similarly for AY 2011-12 also, the Id. CIT(A) noted that appeal is filed late by 167 days and the same reasons for delay in filing he appeal was mentioned. During the appellate proceedings, several opportunities were granted, but the assessee did not explain the delay and accordingly the appeal filed by the assessee for AY 2011-12 was also not admitted.
15. Now the assessee is in appeal before us stating that the Id. CIT(A) has not discussed the issue on merits but has not admitted the appeals of the assessee holding that there is no sufficient cause in filing the appeals late before him. The Id. AR submitted 1016 pages of the medical history report of the assessee. We have carefully perused the same.
16. The Id. DR supported the order of the Id. CIT(A) stating that when all these details are not produced before the Id. CIT(A) and merely two line condonation petition is stated, there is no infirmity in the order of the Id. CIT(A) stating the delay is not for sufficient cause.

17. We have carefully perused all the records produced before us. We find that the order of the Id. CIT(A) was passed on 19.3.2024 and the assessment orders are all dated September 2021. The medical reports produced before us show that assessee has a history of coronary disease. He was admitted on 16.5.2024 and discharged on 23.5.2024. He was undergoing medical treatment. The surgery was conducted on 17.5.2024 and 21.5.2024. This is the certificate in the form of discharge summary of Apollo Hospital. Earlier there is also a history that he was admitted on 21.1.2022 and discharged on 25.1.2022 by Apollo Hospital, Bangalore. There is also a history that he was admitted on 7.10.2022 and discharged on 10.10.2022. There are many such instances of admission and discharge produced before us. We are not going into the minute facts of each of them.
18. But looking at the order of the Id. CIT(A) it is mentioned that assessee has mentioned only in two lines the request for condonation of delay which do not describe the complete history of the medical illness of the assessee. Further the Id. CIT(A) has also noted that the actual delay in filing of the appeals after considering the decision of the Hon'ble Supreme Court is approx. 240 days. It is also true that the hearing took place before the Id. CIT(A) in the month of March 2024 and the last hearing for AY 2011-12 was on 30.5.2024. at that time admittedly the assessee was in hospital and underwent heart surgery. Therefore, looking at the medical history it is apparent that the delay in filing the appeals before the Id. CIT(A) is for sufficient cause.
19. However, we find that nothing was produced before the Id. CIT(A) in the form of medical report of the appellant which is produced before us. Thus, the Id CIT (A) was not presented with complete facts for reasons in filing appeal belatedly.
20. Therefore, In the interest of justice, we direct the assessee to file the detailed explanation of the reasons for filing the appeal before the Id. CIT(A) late by making proper petition along with all the medical reports of the appellant placed before us. The Id. CIT(A) may reconsider the same and admit the appeal of the assessee, if the delay is found to be for sufficient cause and

then decide the issue on merits. We also direct the Id. CIT(A) not to adopt a pedantic and hypertechnical approach while deciding the application for condonation of delay. We also direct the Id. CIT(A) to grant an opportunity of personal hearing to the assessee to substantiate his case for condonation of delay as well as on merits, if the situation so arises. Accordingly, all the appeals of the assessee are restored back to the file of the Id. CIT(A) as indicated above.

21. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Pronounced in the open court on this 29th day of October 2025.

Sd/-

(SOUNDARARAJAN K.)
JUDICIAL MEMBER

Bangalore,
Dated, the 29th October, 2025.
/ Desai S Murthy /

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Copy to:

1. Appellant(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.