

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

श्री रविश सूद, न्यायिक सदस्य एवं श्री मधुसूदन सावड़िया लेखा सदस्य समक्ष।
Before Shri Ravish Sood, Judicial Member
A N D
Shri Madhusudan Sawdia, Accountant Member

आ.अपी.सं / **ITA No.1417/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Jhansi Kasam NALGONDA PAN:BVWPK2768P (Appellant)	Vs.	Income Tax Officer Ward - 1 Suryapet (Respondent)
निर्धारिती द्वारा / Assessee by:	Shri P Vinod, Advocate	
राजस्व द्वारा / Revenue by:	Shri V Ravish Bhatt, Sr.DR	
सुनवाई की तारीख / Date of hearing:	27/10/2025	
घोषणा की तारीख / Pronouncement:	31/10/2025	

आदेश / ORDER

Per Madhusudan Sawdia, A.M.:

This appeal is filed by Jhansi Kasam (“the assessee”), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), (“Ld. CIT(A)”), dated 12/11/2024 for the A.Y. 2017-18.

2. At the outset, it is noted that there is a delay of 211 days in filing of the present appeal before this Tribunal. The

assessee has filed a condonation petition along with a copy of the affidavit explaining the reasons for the delay. The Learned Authorised Representative (“Ld. AR”) submitted that the assessee had, while filing the appeal before the Ld. CIT(A), mentioned the e-mail ID as “akularaghuram@yahoo.com” in column No.17 of Form No.35 for sending of notices to the assessee. However, none of the notices issued by the Ld. CIT(A) were sent to this e-mail address. Instead, the notices were sent to other e-mail IDs such as “ashwini.coke@gmail.com” and “dlp5500@gmail.com”. As a result, the assessee was unaware of the notices as well as the appellate order of the Ld. CIT (A). It was further submitted that the assessee’s counsel, while checking the status of the appeal in the second week of August 2025, came to know for the first time about the order passed by the Ld. CIT(A). Immediately thereafter, the assessee made necessary arrangements to file the appeal before this Tribunal. The Ld. AR submitted that the delay was neither deliberate nor intentional but caused due to circumstances beyond the control of the assessee. The Ld. AR, therefore, prayed for condonation of the delay and admission of the appeal for adjudication on merits.

3. The Learned Departmental Representative (“Ld. DR”), on the other hand, objected to the condonation of delay, contending that the notices were sent by the Ld. CIT (A) to the mail ID available on the I.T Portal.

4. We have heard the rival submissions and perused the material available on record. We find that the assessee had, while

filing the appeal before the Ld. CIT(A), mentioned the e-mail ID as “akularaghuram@yahoo.com” in column No.17 of Form No.35 for sending of notices to the assessee. However, none of the notices issued by the Ld. CIT(A) were sent to this e-mail address. Instead, the notices were sent to other e-mail IDs such as “ashwini.coke@gmail.com” and “dlp5500@gmail.com”. As a result, the assessee was unaware of the notices as well as the appellate order of the Ld. CIT (A). It was further submitted that the assessee’s counsel, while checking the status of the appeal in the second week of August 2025, came to know for the first time about the order passed by the Ld. CIT(A). Immediately thereafter, the assessee made necessary arrangements to file the appeal before this Tribunal. In the present facts and circumstances of the case, we are of the considered view that the delay was neither deliberate nor intentional but caused due to circumstances beyond the control of the assessee. Further, we find that the Hon’ble Supreme Court, in the case of Vidya Shankar Jaiswal vs. The Income Tax Officer, Ward-2, Ambikapur in Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31st January, 2025, has held that a justice-oriented and liberal approach should be taken while dealing with the application filed by an appellant seeking condonation of the delay in filing of the appeal. Accordingly, taking a judicial and liberal approach, we condone the delay of 211 days in filing the appeal and admit the same for adjudication on merits.

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

1. On the facts and in the circumstances of the case, the order of the ld. CIT(A) is erroneous and unsustainable in law apart from being passed in violation of principles of natural justice. The ld. CIT(A) failed to appreciate that proper notices were not served on the appellant as required under section 282 of the Act r.w. rule 127 of the Rules, and therefore Appellant could not put forth his case.
2. Without prejudice to the above, the ld. CIT(A) erred in sustaining the addition made by the AO of Rs.12,73,280 by estimating the income of the appellant at 8% for the deposits of Rs.1,59,16,000 made during the year under consideration excluding the period of demonetization.
3. The authorities below failed to appreciate that the appellant has suffered loss during the year under consideration.
4. The ld. CIT(A) erred in sustaining the addition made by the AO of Rs.10,35,000 as unexplained money u/s.69A of the Act for the deposits made during demonetization period.
5. The authorities below failed to appreciate that said cash deposits belongs to the business of the appellant and that no separate addition ought not to have made. Without prejudice, the authorities below at the most could have treated as turnover and estimated income element.

(Tax Effect: Rs.10,12,731)

6. Any other ground that may be urged at the time of hearing.

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 144 of the Income Tax Act, 1961 ("the Act") for Assessment Year 2017-18, dated 19.11.2019. However, the assessee could not comply with the notices issued by the Ld. CIT(A). Consequently, the Ld. CIT(A) dismissed the appeal ex parte. Aggrieved by the said order, the assessee has filed the present appeal before this Tribunal.

7. The Ld. AR reiterated that, as explained in the condonation petition, the notices were sent to e-mail IDs other than the one mentioned in Form No.35, due to which the assessee could not come to know about the same and, therefore, could not prosecute the appeal on merits before the Ld. CIT(A). It was thus prayed that, in the interest of justice, one more opportunity may kindly be granted to the assessee by restoring the matter to the file of the Ld. CIT(A) for adjudication afresh on merits.

8. The Ld. DR, however, strongly objected to the remand, contending that adequate opportunities had already been granted to the assessee by the Ld. CIT(A), and that no further opportunities may be provided to the assessee.

9. We have considered the rival submissions and perused the material available on record. On a careful examination of the record, we find that the Ld. CIT(A) has dismissed the appeal ex parte, primarily for non-compliance to the notices. However, the record shows that the notices were sent to e-mail IDs different from the one furnished by the assessee in Form No.35. Hence, it cannot be ruled out that the assessee was unaware of the proceedings. In view of the said facts and keeping in mind the principle of natural justice, we are of the considered opinion that the assessee deserves one more opportunity to present his case before the Ld. CIT(A). Accordingly, we set aside the order of the Ld. CIT(A) and restore the matter to his file with a direction to adjudicate the appeal afresh on merits, after affording a reasonable opportunity of being heard to the assessee. The

assessee shall be at liberty to file all submissions, documents, and explanations in support of his claim before the Ld. CIT(A). At the same time, the assessee is directed not to seek unnecessary adjournments and to cooperate fully in the appellate proceedings.

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

Order pronounced in the Open Court on 31st October, 2025.

Sd/-

Sd/-

(RAVISH SOOD) JUDICIAL MEMBER	(MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER
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Hyderabad, dated 31st October, 2025

Vinodan/sps

Copy to:

S.No	Addresses
1	Jhansi Kasam, 7-59 Noothankal Main Road, Nalgonda 508321
2	Income Tax Officer Ward -1 Krishna Nagar Colony, Suryapet 508213 Nalgonda Distt. Telangana
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order