

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Visakhapatnam Bench**

श्री मंजूनाथ जी, माननीय लेखा सदस्य एवं श्री रवीश सूद, माननीय न्यायिक सदस्य  
**SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER**  
**AND**  
**SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER**

आयकरअपीलसं./I.T.A.Nos.480 to 482/Viz/2025  
(निर्धारण वर्ष/ Assessment Years: 2013-14, 2014-15 and 2016-17)

Mr. Lakshmi Narayana Kotha, R/o. Kakinada.  PAN : AEJPK9082K <b>(अपीलार्थी/ Appellant)</b>	Vs.	The Income Tax Officer, Ward-1, Kakinada.  <b>(प्रत्यर्थी/ Respondent)</b>
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri C. Subrahmanyam, C.A.
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Badicala Yadagiri – CIT-DR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	15.10.2025
घोषणा की तारीख/ Date of Pronouncement	:	29.10.2025

**ORDER**

**PER MANJUNATHA G., A.M :**

These appeals filed by the assessee are directed against the separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [in short “NFAC”], Delhi, dated

12.02.2025 relating to the assessment years 2013-14, 2014-15 and 2016-17, respectively. Since common issues are involved in these three appeals, these appeals were heard together and are being disposed of by this single consolidated order for the sake of convenience and brevity.

2. At the outset, there is a delay of 106 days in filing the captioned appeals before the Tribunal. The assessee has filed an affidavit explaining the reasons in all the appeals that, on 24.04.2025, while travelling on a two-wheeler, he slipped and fell, sustaining fracture of the right ankle, and was advised bed rest for fifty days. Thereafter, on 22.06.2025, he was affected with dengue fever and confined to the house for another 2-3 weeks. These unforeseen health circumstances disrupted his regular routine, and in the process of going to the counsel's office for signing the appeal papers, the matter slipped out of mind. The assessee further submitted that, on 07.08.2025, he received a phone call from the Income Tax Office regarding payment of taxes and then realized that the appeals had not been filed. Accordingly, the counsel prepared the documents on 12.08.2025, and the appeals were filed on 14.08.2025, causing a delay of 106 days.

3. The assessee further submitted that, the delay in filing the appeals was not as a result of any negligence or lack of diligence, but solely due to the unforeseen circumstances surrounding his health, and also filed a Doctor's Certificate in support of his petition. Since there was a sufficient cause, the assessee prayed that the delay of 106 days caused in filing the appeals be condoned in the interest of justice.

4. Dr. Aparna Villuri, Sr. AR for the Revenue, on the other hand, did not strongly oppose the condonation of delay in view of the genuine and unforeseen circumstances explained by the assessee.

5. We have heard both the parties and perused the petition and affidavit filed by the assessee seeking condonation of delay of 106 days in filing the appeals before the Tribunal. We find that the reasons explained by the assessee appear to be genuine and bonafide and come under reasonable cause. We further find that, the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. MST Katiji [1987] 167 ITR 471 (SC) has laid down certain principles for condoning the delay and directed that a lenient approach should be followed to avoid dismissal of

meritorious cases on technical grounds. Going by the principles laid down in MST Katiji (supra), and also considering the submissions of the assessee, we condone the delay of 106 days in filing the appeals before the Tribunal and admit the appeals for adjudication.

6. The brief facts of the case are that, the assessee is an individual carrying business in purchases and sale of paddy and filed his return of income for the assessment year 2013-14 on 19-10-2015, declaring income of Rs. 2,19,070/-. The case has been subsequently reopened under Section 147 of the Income Tax Act, 1961. As per the information available with the department, shows that the assessee has huge cash deposits in his bank account maintained with IDBI Bank, Kakinada. Accordingly, notice under Section 148 of the Act, dated 31-03-2021 was issued and duly served on the assessee. However, neither the assessee has filed return of income nor sought any adjournment. The A.O. taken up the case for scrutiny and issued notice under Section 142(1) of the Act, on various dates and called upon the assessee to file relevant evidences. The A.O. issued one more notice under

Section 142(1) of the Act, dated 23-12-2021 and also requested the assessee to file return of income and furnish relevant evidences in support of source for cash deposit. In response, the assessee, vide letter dated 09-03-2022 submitted that, the transactions appearing in the loan account and S.B account with Indus-Ind Bank, Kakinada, pertain to priority sector loan sanctioned by the said bank under the RBI Scheme, in respect of other members and also furnished relevant details of members, who availed the loan and proceeds were credited to the bank account. The A.O., after considering the submissions of the assessee and also taking note of relevant information observed that, the assessee could not furnish relevant evidences to prove credits, including cash deposits in bank account held with IDBI Bank and accordingly, made additions of Rs. 3 crores under Section 69A of the Act, as unexplained money and brought to tax under Section 115BBE of the Act.

7. Aggrieved by the assessment order, the assessee preferred appeal before the Ld. CIT(A) and the said appeal was filed on 29-04-2022. During the appellate proceedings, the Ld. CIT(A) noticed

that, the A.O. passed the assessment order on 27-03-2022 and as per the law, the assessee ought to have filed the appeal within 30 days from the date of receipt of the order i.e., on or before 25-04-2022, whereas the assessee has filed the present appeal on 29-04-2022 with a delay of 4 days ,but has not filed any application for condonation of the delay. Therefore, called upon the assessee to file his explanation if any. Since the assessee has not filed petition for condonation of delay and also not explained the case, the Ld. CIT(A) dismissed appeal filed by the assessee in limine for delay for 4 days in filing of the appeal and dismissed the appeal filed by the assessee.

8. Aggrieved by the order of Ld. CIT(A), the assessee is now in appeal before the Tribunal.

9. The Learned Counsel for the assessee Shri C. Subrahmanyam, C.A. referring to the order passed by the Ld. CIT(A) submitted that, the Ld. CIT(A) dismissed the appeal filed by the assessee for four days delay in filing of the appeal, for non-filing of an application for condonation of delay, without providing reasonable opportunity of hearing to the assessee. Therefore, he

submitted that, the issue may be set aside to the file of Ld. CIT(A) to give one more opportunity of hearing to the assessee to explain the delay of four days in filing the appeal before the Ld. CIT(A).

10. The Ld. CIT-DR for the revenue Shri Badicala Yadagiri, on the other hand, supporting the order of Ld. CIT(A), submitted that, the assessee could not explain the reasons for the delay in filing of the appeal by filing an application for condoning the delay, even though the Ld. CIT(A) provided sufficient opportunity of hearing, which is evident from paras 2.2 and 2.3 of the order of the Ld. CIT(A), where the case was posted for hearing on five occasions, and also directed the assessee to explain the delay in filing of the appeal. Since the assessee could not explain the reasons for the delay in filing of the appeal, the Ld. CIT(A) rightly dismissed the appeal in terms of Section 249(2) of the Act. Therefore, he submitted that, there is no merit in the arguments of the assessee, and thus, the order of the Ld. CIT(A) should be upheld.

11. We have heard both parties, perused the material available on record and had gone through the orders of the authorities below. There is no dispute with regard to the fact that, there was

delay of four days in filing the appeal before the first appellate authority, which is evident from Form No. 35 filed by the assessee, where the assessee admitted delay of four days and also undertook to file petition for condonation of delay explaining the reasons. However, despite issuance of notices on multiple occasions, the assessee neither filed an application for condonation of delay nor explained the reasons for the delay in filing of the appeal. Before us, the Learned Counsel for the assessee submitted that the assessee could not file an application for condonation of delay due to the reasons beyond the control of the assessee and given a chance, the assessee is willing to file an application and explain the reasons for the delay in filing of the appeal. We find that, the delay before the first appellate authority is only 4 days. In ordinary course, the Ld. CIT(A) ought to have condoned the delay in filing of the appeal if the assessee has filed proper application for condonation of delay, since the assessee did not file any application, we cannot find fault with the order passed by the Ld. CIT(A) in dismissing the appeal for non-filing of condonation application. However, it was the case of the assessee that due to reasons beyond his control, he could not file relevant

application explaining the reasons, and further, if an opportunity is given, the assessee is willing to file an application for condonation of delay.

12. Since the delay involved in filing of the appeal is very small, and the Ld. CIT(A) has dismissed the appeal filed by the assessee without providing adequate opportunity of hearing, in our considered view, the matter needs to be remanded back to the file of Ld. CIT(A) to give another opportunity of hearing to the assessee to file an application for condonation of delay and explain the reasons. Thus, we set aside the order of Ld. CIT(A) and remanded the issue back to the file of Ld. CIT(A) with a direction to the Ld. CIT(A) to reconsider the issue after providing another opportunity of hearing to the assessee. Needless to say that, the assessee shall furnish relevant application for condonation of delay and explain the reasons for the delay in filing of the appeal.

13. In the result, the appeal of the assessee in ITA No.480/Viz/2025 for A.Y. 2013-14 is allowed for statistical purposes.

**ITA Nos.481 & 482/Viz/2025 for A.Ys.2014-15 & 2016-17**

14. Since the facts and issues involved in these appeals are identical to the facts and issues which we have considered in the assessee's own case for A.Y 2013-14 in ITA No.480/Viz/2025, the reasons given by us in the preceding paragraph nos.11 and 12 shall *mutatis mutandis* apply to these appeal as well. Therefore, for similar reasons, we set aside the order of the Ld. CIT(A) with a direction to reconsider the issue after providing another opportunity of hearing to the assessee. Needless to say that, the assessee shall furnish relevant application for condonation of delay and explain the reasons for the delay in filing of the appeal.

15. In the result, appeals of the assessee in ITA No.481 and 482/Viz/2025 for A.Ys. 2014-15 and 2016-17 are allowed for statistical purposes.

16. To sum up, all the appeals of the assessee are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 29<sup>th</sup> October, 2025.

<b>Sd/-</b> (श्री रवीश सूद) <b>(RAVISH SOOD)</b> <b>न्यायिक सदस्य/JUDICIAL MEMBER</b>	<b>Sd/-</b> (मंजूनाथ जी) <b>(MANJUNATHA G.)</b> <b>लेखा सदस्य/ACCOUNTANT MEMBER</b>
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Hyderabad, dated 29.10.2025.  
**TYNN/sps**

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

1.	निर्धारिती/The Assessee	:	Mr. Lakshmi Narayana Kotha, 8-24/1-4C1, Madhavarao Street, Elvin Peta, Gandhi Nagar, Kakinada – 533004, Andhra Pradesh.
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward-1, Kakinada, East Godavari District.
3.	The Principal Commissioner of Income Tax, Visakhapatnam.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Visakhapatnam.		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Hyderabadp