

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISA KHAPATNAM "DIVISION" BENCH, VISA KHAPATNAM**

**(HYBRID HEARING)**

**श्री रवीश सूद , न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER**

**&**

**SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपीलसं./I.T.A.No.511/VIZ/2025  
(निर्धारणवर्ष/ Assessment Year:2022-23)**

<b>Anil Kumar Vellage</b> 1-1-79/A, Kuravari Street Tenali, Guntur -522201 Andhra Pradesh <b>[PAN: AFMPV2270E]</b>	<b>Vs.</b>	<b>The Income Tax Officer-Ward-1(1)</b> Raj Kamal Complex Lakshmi Puram Main Road Guntur – 522007 Andhra Pradesh
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri Vinod, Advocate
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Badicala Yadagiri, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	27.10.2025
घोषणा की तारीख/Date of Pronouncement	:	07.11.2025

**आदेश /O R D E R**

**PER SHRI S. BALAKRISHNAN, ACCOUNTANT MEMBER:**

1. This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No. ITBA/NFAC/S/250/2025-26/1078020196(1) dated 30.06.2025 arising out of

order passed under section 143(3) of Income Tax Act, 1961 (in short 'Act') dated 18.03.2024.

2. Brief facts of the case are that, assessee is a salaried employee and filed his return of income on 20.07.2022 admitting a total income of Rs.1,01,346/- for the A.Y. 2022-23. The case of the assessee was selected for scrutiny through CASS for the reason that the salary income declared by the assessee in the ITR is substantially less than the income as per Form 26AS. Thereafter, notice under section 142(1) of the Act on various dates were issued and served on the assessee. Further, information was received that during the course of search operation under section 132(1) of the Act in the case of M/s.Gamescraft Technologies Pvt. Ltd., on 15.03.2022 certain documents of incriminating nature were found and seized. From perusal of incriminating documents, the Ld. Assessing Officer [hereinafter in short "Ld. AO"] observed that assessee has made various transactions of gaming with Gameskraft Technologies Pvt Ltd., totalling to Rs.1,44,68,470/-. Finally, a show-cause notice was issued on 08.03.2024. In response, assessee furnished his reply on 10.03.2024 without any supporting evidences. Not convinced with the submissions of the assessee, Ld. AO proceeded to complete the assessment by observing that the contention of the assessee could not be accepted as it is not supported by complete evidences. The Ld.AO on being not satisfied with the submissions furnished by the assessee completed the assessment proceedings by determining the income

of the assessee at Rs. 4,56,57,819/- by making addition of Rs.3,03,30,894/- under section 69A of the Act and Rs.8,62,055/- as addition on account of disallowances of Exemption / deduction under the head salary income and Rs.1,44,64,870/- as addition on account of lottery income under the head income from other sources.

3. On being aggrieved by the order of the Ld. AO, assessee carried the matter before the Ld. CIT(A). Ld. CIT(A) dismissed the appeal of the assessee in-limine without condoning the delay in filing the appeal before Ld. CIT(A).

4. On being aggrieved by the Ld. CIT(A), assessee is in appeal before us by raising following grounds of appeal: -

*“1. On the facts and in the circumstances of the case, the order of the ld.CIT(A) is erroneous both on facts and in law, and is passed in gross violations of principles of natural justice.*

*2. The ld. CIT(A) erred in dismissing the appeal on the ground of delay in filing the appeal. The id. CIT(A) failed to appreciate the reasons stated in the affidavit in support of the delay in proper perspective.*

*3. Any other ground that may be urged at the time of hearing.”*

5. The only issue emanating from the grounds of the appeal is against the dismissing of the appeal by the Ld. CIT(A) without appreciating the reasons stated in the affidavit citing for the delay in filing the appeal before Ld. CIT(A). Ld. Authorised Representative [hereinafter “Ld.AR”] relied on the written submissions and the affidavits filed before Ld. CIT(A) for the delay in filing of

the appeal. He therefore pleaded that appropriate direction may be given to the Ld. CIT(A) to condone the delay and decide the case on merits.

6. Per contra, Ld. Departmental Representative [hereinafter in short “Ld.DR”] strongly objected to remitting the file back to the file of Ld. CIT(A). Ld. DR submitted that assessee has cited reason “Ignorance of law” as cause for the delay in filing the appeal, this cannot constitute a valid cause and the Ld.CIT(A) has rightly adjudicated and dismissed the appeal in-limine without condoning the delay. He therefore pleaded that the order of the Ld. CIT(A) be upheld.

7. We have heard both the sides and perused the material available on record. It is an undisputed fact that the assessee has cited the following reasons as being the cause for delay in filing appeal before Ld. CIT(A).

- i. Lack of awareness of appeal procedures.
- ii. Time taken for professional consultations.

8. There is merit in the argument of the Ld. DR that ignorance of law and time taken for professional consultations would not constitute sufficient cause to be condoned for the delay in filing the appeal before the Ld. CIT(A). Assessee has not advanced any other reason before Ld. CIT(A) for the delay in filing of the appeal. We therefore find no merit in the argument of the Ld.AR and we are

inclined to uphold the order of the Ld. CIT(A) as there is no infirmity in his order. Accordingly, appeal filed by the assessee is dismissed.

9. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 07<sup>th</sup> November, 2025.

Sd/-

(रवीश सूद)

(RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

Dated:07.11.2025  
Giridhar, Sr.PS

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

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

1. निर्धारिती/ The Assessee : **Anil Kumar Vellage**  
1-1-79/A, Kuravari Street  
Tenali, Guntur -522201  
Andhra Pradesh
2. राजस्व/ The Revenue : **The Income Tax Officer-Ward-1(1)**  
Raj Kamal Complex  
Lakshmi Puram Main Road  
Guntur – 522007  
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam