

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.551 and 552/Viz/2025  
(निर्धारण वर्ष/ Assessment Year: 2017-18)

Shri Tirumala Estates and Farmlands, Visakhapatnam.  PAN : ACMFS9721J	Vs.	The Assistant Commissioner of Income Tax, Central Circle – 1, Visakhapatnam.
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri GVN Hari, Advocate (HYBRID)
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	11.11.2025
घोषणा की तारीख/ Date of Pronouncement	:	14.11.2025

**ORDER**

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

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

Delhi, dated 11.07.2025 passed under Section 147 r.w.s. 144 of the Income Tax Act, 1961, and dated 10.07.2025 passed under Section 270A of the Act, relating to the assessment year 2017-18. Since common issues are involved in these two appeals, they were heard together and are being disposed of by this single consolidated order for the sake of convenience and brevity.

2. The brief facts of the case are that, the assessee is a partnership firm engaged in the real estate business and did not file any return of income for the assessment year 2017-18. A survey under Section 133A of the Income Tax Act, 1961 was conducted at the business premises of the assessee firm on 01.12.2017. During the course of survey, it was observed that the firm had sold/allocated plots in Phase-I and Phase-II of the Sugandhavanam project. Up to the date of survey, the firm had sold a total area of 59,450 sq. yards since March 2014. The average sale price per sq. yard was Rs.1,743/-. Further, after analysing the impounded material, the average sale price was worked out to Rs.1,793/- per sq. yard. Thus, there is a difference of Rs.53/- per sq. yard was noticed, for which the assessee has accepted. Further, under the head "Direct Expenses," the assessee

had debited an amount of Rs. 3,52,20,550/-, mostly towards labour payments. When questioned about the same at the time of survey proceedings, the assessee firm submitted that, the expenditure towards development of land involves laying of roads, culverts, greenery, and plantation of trees, etc., however, could not submit relevant evidences. Therefore, agreed for disallowance of 20% of the said expenditure amounted to Rs. 70,44,110/-.

3. The assessment has been subsequently reopened under Section 147 of the Act, and accordingly, notice under Section 148 of the Act, dated 31.03.2021 was issued and served on the assessee. There was no response from the assessee firm, nor did it file any return of income in response to the notice under Section 148 of the Act. Subsequently, a notice under Section 142(1) of the Act, dated 15.11.2021 was issued, calling for relevant information, but there was no response from the assessee. Therefore, the A.O. completed the assessment to the best of his judgment under Section 144 of the Income Tax Act, 1961 read with Section 147 of the Act, and determined the total income at Rs.90,88,140/- by making addition towards difference in sale consideration of Rs.13,98,800/-, additions towards 20% of disallowance of direct

expenses, addition towards 30% of disallowance of rent paid under Section 40(a)(ia) of the Act, for non-deduction of TDS, and additions towards difference in net profit declared for the assessment year 2015-16 and assessment year 2017-18 for Rs.4,23,755/-.

4. Aggrieved by the assessment order, the assessee preferred an appeal before the Ld. CIT(A), and such appeal was filed on 08.10.2024 with a delay of 965 days. The assessee has filed a petition for condonation of delay with reasons and claimed that, although the assessment order was passed on 27.01.2022, but the same was received by the assessee on 25.04.2024 in the office of the Income Tax Officer, though it was uploaded in the Income Tax Portal on 27.01.2022 which was not seen by him as he was not well acquainted with the Income Tax Online Portal. Further, while filing the income tax returns through the Income Tax Portal, he used to take the support and advice of one of the income tax practitioners, who did not inform him about the assessment proceedings. After receipt of a phone call from the Office of the Tax Recovery Officer for recovery of tax, he visited the Income Tax Office and could collect the order copy. As he was not aware of the

assessment order passed by the A.O., and further, the Income Tax Practitioner has not informed him about the order passed by the A.O., he took steps to ascertain the legal position with regard to challenging the order from a Chartered Accountant, which caused a delay of 126 days from the date of receipt of order from the A.O. Although there was a total delay of 965 days, but literally the delay was only 126 days, which is neither intentional nor for want of any undue benefit, but purely beyond the control of the assessee. Therefore, he submitted that, the delay in filing of the appeal may be condoned in the interest of justice.

5. The Ld. CIT(A), after considering the relevant submissions of the assessee and also taking note of the reasons given by the assessee for not filing the appeal within the time allowed under the Act, dismissed the appeal in 'limine' without condoning the delay on the ground that, the reasons given by the assessee does not come under "Sufficient Cause" within the meaning of Section 249 of the Income Tax Act, 1961. The relevant findings of the Ld. CIT(A) are as under:

*“2.8 The appellant has to show sufficient cause for not filing the appeal on the last day of limitation and must explain the delay made thereafter, day to day, till the actual date of the filing of the appeal, in other words, the whole of the delay must be explained [see, Ramlal v Rewa Coal fields Ltd., AIR 1962 SC 361, 364; Sitaram Ramcharan v. M.N. Nagarshana, (1960) 1 SCR 875, 889- AIR 1960 SC 260, 265-66; J.B. Advani & Co., Pr. Debi, AIR 1978 SC 537, 542; Saorajmall Nagarmal v. Golden Fibres Products, AIR 1969 Cal 381, 384; Bhaktipada Majhi vs. SDO, AIR 1971 Cal 204].*

*2.6 However, while deciding the prayer for condonation of delay, the authority cannot ignore or give a go-by to the basic principle that the burden to prove the existence of sufficient cause is always upon the applicant and there is no presumption that the delay occasioned in the filing of the appeal, etc. is always bona fide and the authority must in all cases condone the delay as a matter of course. Thus, where the applicant has failed to show sufficient cause for condonation of delay, the application for condonation of delay is liable to be rejected [Classic Ispat Pvt. Ltd. v. Janak Steel Tubes Ltd. (1998) 93 Comp Cas 165, 167, 169 (Punj)]. Reference may also be made to Girdhar Lal M. Pittle vs. Appellate Authority for Industrial and Financial Reconstruction [(1998) 94 Comp Cas 225, 228 (Del)].*

*2.7 In this case the appeal is filed by delay of 965 days. The appellant has given the following reasons for delay in filing of the appeal:*

*I, D. Tirupati Rao, partner of M/s Sri Tirumala Estates and Farmlands, having office at 45-58-1/2/1, Sai Syamala Nilayam, 2nd Floor, Narasimhanagar, Visakhapatnam – 530016, India, do hereby solemnly affirm and state on oath as follows:*

- 1. I, D. Tirupati Rao, am fully acquainted with the facts of the case and the evidence on record.*
- 2. This appeal is filed against the Assessment Order dated 27-01-2022 issued under Section 144 r.w.s. 147 of the Income Tax Act, 1961, with respect to the previous year 2016-17 relevant to the Assessment Year 2017-18.*
- 3. The copy of the assessment order was received on 25/04/2024 in the office of the Income Tax Officer, though it was uploaded on the Income Tax Portal on 27-01-2022, which I did not notice as I am not well acquainted with the online portal.*
- 4. While filing my Income Tax returns through the portal, I used to take the support and advice of an Income Tax Practitioner, who did not inform me about the assessment proceedings, show-cause notices, or the assessment orders passed by the A.O. on various dates.*

5. *After receiving a phone call from the office of the Tax Recovery Officer regarding recovery of tax, I visited the Income Tax Office and collected a copy of the order.*
6. *I was astonished and surprised to see the huge demand raised. I contacted my previous auditor several times regarding the damage caused, but since I could not get proper guidance, I finally decided to seek the support of a senior Chartered Accountant who could professionally guide me as per law.*
7. *In the process of identifying and engaging a senior Chartered Accountant, there was a delay in perfecting the appeal before your Honour.*
8. *A delay of 126 days from the date of receipt of the order copy at the Income Tax Office and/or 879 days from the date of the order has occurred in filing this appeal due to the reasons stated above. The non-presentation of the appeal within the prescribed time limit is neither wilful nor intentional but due to the above-stated bona fide reasons.*
9. *As the above circumstances were beyond the control of the appellant, the appeal in Form No. 35 could not be filed on or before the time limit prescribed under Section 246A of the Income Tax Act.*
10. *Therefore, I humbly request your Honour to kindly condone the delay of 126 days in filing this appeal and admit the same in the interest of justice; otherwise, we will be put to irreparable loss and grave hardship.*

*The above information is true and correct to the best of my knowledge and belief.*

*2.8 The explanation given by the appellant not amount to "sufficient cause" within the meaning of section 249 of the Act. As per the facts, the order was passed on 27.01.2022 while the appeal was filed on 18.10.2024 which is delay of 965 days. The appellant has filed reasons for delay being unfamiliar with the Income Tax portal, non-communication by a practitioner, and subsequent knowledge of the order only after a recovery call from the department. However, it is explicitly admitted that a physical copy of the penalty order was received, yet no steps were taken to seek legal recourse within the prescribed time. The plea that the order was also uploaded on the e-portal but not noticed due to lack of familiarity with online procedures is misplaced. A taxpayer cannot claim exemption from statutory timelines on the basis of procedural ignorance as 'ignorantia juris non excusat' ignorance of law is no excuse. Further, attributing the delay to the failure of an income tax practitioner, without any substantiating evidence or explanation as to why alternate counsel was not approached, reflects negligence rather than any genuine hardship. The explanation provided does not demonstrate a continuous cause of delay nor a bona fide attempt to comply within a reasonable period. Hence, the explanation submitted by the appellant does not have*

*substance and that the appellant has not discharged the onus of "sufficient cause within the meaning of section 249 of the Act as it is found that the assessment order was duly served upon the appellant through electronic means on registered e-mail as per Rule 127 of Income Tax Rules, 1962. The Rule-127 is reproduced as under*

*"(1) For the purposes of sub-section (1) of section 282, the addresses (including the address for electronic mail or electronic mail message) to which a notice or summons or requisition or order or any other communication under the Act (hereafter in this rule referred to as communication') may be delivered or transmitted shall be as per sub-rule (2)*

*(2) The addresses referred to in sub-rule(1) shall be-*

- 1. For communications delivered or transmitted in the matter provided in clause (a) or clause (b) of sub-section (1) of section 282-*
  - 1. The address available in the PAN database of the addressee, or*
  - 2. The address available in the Income Tax Return to which the communication relates or*
  - 3. The address available in the last income tax return furnished by the addressee, or*
  - 4. In the case of addressee being a company, address of registered office as available on the website of Ministry of corporate Affairs*

*Provide that the communication shall not be delivered or transmitted to the address mentioned in items (i) to (iv) where the addressee furnishes in writing any other address for the purposes of communication to the income tax authority or any person authorised by such authority issuing the communication*

*Provide further that where the communication cannot be delivered or transmitted to the address mentioned in items (i) or (iv) or any other address furnished by the address as referred to in first proviso, the communication shall be delivered or transmitted to the following address-*

- 1. The address of the assessee as available with a banking company or a co-operative bank or which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of the said Act) or*
- 2. The address of the assessee as available with the Post Master General as referred to in clause (j) of section 2 of the Indian Post Office Act, 1898 (6 of 1898), or*

3. *The address of the assessee as available with the insurer as defined in clause (9) of section 2 of the Insurance Act, 1938 (4 of 1938) or*
4. *The address of the assessee as furnished in Form No-61 to the Director of Income Tax (Intelligence and Criminal Investigation) or to the Joint Director of Income Tax (Intelligence and Criminal Investigation) under sub-rule (1) of Rule 1140, or*
5. *The address of the assessee as furnished in Form No-61A under sub rule (1) of rule 114E to the Director of Income Tax (intelligence and Criminal Investigation), or 6. The address of the assessee as available in the records of the Government, or*
7. *The address of the assessee as available in the records of a local authority as referred to in the Explanation below clause (20) of section 10 of the Act]*

1. *For communication delivered or transmitted electronically-*

1. *Email address available in the income tax return furnished by the addressee to which the communication relates, or*

2. *The email address available in the last income tax return furnished by the addressee, or*

3. *In the case of addressee being a company, email address of the company as available on the website of Ministry of Corporate Affairs, or*

4. *Any email address made available by the addressee to income tax authority or any person authorised by such income tax authority, authority*

*(3) The Principal Director General of Income Tax (Systems) or the Director General of income Tax (Systems) shall specify the procedure, formats and standards for ensuring secure transmission of electronic communication and shall also be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to such communication."*

2.8.1 *Hence, electronic service of order and notice is valid and the explanation given by the appellant not amount to "sufficient cause" within the meaning of section 249 of the I.T Act. Hence the delay in filing the appeal of 965 days cannot be accepted.*

*2.9 Hence, in view of these facts and on the strength of the judicial decisions referred on the pre pages the delay in filing the appeal does not merit condonation and the appeal is treated to be filed late with reference to the provisions of section 249(3) of the Act. The same is accordingly dismissed without going into the merits of the case.”*

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

7. The learned counsel for the assessee Shri, GVN Hari, Advocate, submitted that, the Ld. CIT(A) dismissed the appeal filed by the assessee in 'limine' for the delay in filing of the appeal, even though the assessee has explained the reasons for the said delay by filing an affidavit and a petition for condonation of delay. The learned counsel for the assessee further referring to the petition filed by the Shri D. Tirupati Rao, partner of the assessee firm, submitted that, the assessee firm could not notice the order passed by the A.O. and uploaded in the ITBA portal on 27.01.2022 and further only after getting a call from the ITO for recovery of tax, had visited the office of the ITO and collected the order copy on 22.05.2024. Further, the assessee had consulted various persons for taking forward the issue, which resulted in a delay of 126 days. Since the delay was not with an intention to avoid any proceedings and is purely beyond the control of the assessee, the

Ld. CIT(A) ought to have condoned the delay in filing of the appeal. The Ld. CIT(A) dismissed the appeal filed by the assessee in 'limine' without condoning the delay. Therefore, he submitted that, the delay in filing of the appeal before the Ld. CIT(A) should be condoned and the matter may be remanded to the file of the A.O. or the Ld. CIT(A) to give another opportunity of hearing to the assessee.

8. The learned Senior A.R. for the Revenue, Dr. Aparna Villuri, on the other hand, supporting the order of the Ld. CIT(A), submitted that, there is an inordinate delay of 965 days in the appeal filed by the assessee before the Ld. CIT(A), for which the assessee failed to explain sufficient reasons for not filing the appeal. Further, the reasons given by the assessee do not come under sufficient or reasonable cause within the meaning of Section 249 of the Income Tax Act, 1961. The Ld. CIT(A), after considering the relevant facts, has rightly dismissed the appeal filed by the assessee in 'limine' for not filing the appeal within the time allowed under the Act, and thus, the order of the Ld. CIT(A) should be upheld.

9. We have heard both parties, perused the material available on record, and had gone through the orders of the authorities below. We have also carefully considered the relevant reasons given by the Ld. CIT(A) for dismissal of the appeal filed by the assessee in 'limine' for not filing the appeal within the time allowed under Section 249 of the Income Tax Act, 1961. The Ld. CIT(A) had recorded a categorical finding in light of the affidavit filed by the assessee along with the petition filed for condoning the delay in filing of the appeal, and noticed that, the reasons given by the assessee do not come under 'sufficient cause' for condoning the huge delay of 965 days. We find that, the assessee had attributed the delay in filing of the appeal for ignorance of the income tax proceedings and further, the lack of advice of the Income Tax Practitioner who was handling the assessee's case before the A.O. The assessee claims in his affidavit filed before the Ld. CIT(A) that, it had come to the knowledge of the assessee firm about the order passed by the A.O. only upon getting a call from the Tax Recovery Officer on 25.04.2024. We find that, assuming for a moment the claim of the assessee is correct, still the assessee could not explain the delay of 126 days in filing of the appeal

before the Ld. CIT(A), which is evident from the fact that, the assessee claims to have received the order on 22.05.2024, whereas the appeal was filed on 18.10.2024 before the Ld. CIT(A). Had it been the case of the assessee that, due to ignorance of assessment proceedings before the A.O. and non-information by the Income Tax Practitioner, it could not file the appeal, the assessee could have filed the appeal immediately after receipt of the assessment order from the A.O. on 22.05.2024. However, in the present case, the assessee had filed the appeal after delay of 126 days from the date of receipt of the order from the A.O., for which there was no proper or reasonable explanation. Since there is a huge delay of 965 days in filing the appeal before the Ld. CIT(A) and the assessee could not explain the said delay with reasonable cause, in our considered view, there is no error in the reasons given by the Ld. CIT(A) to dismiss the appeal in 'limine' for the delay in filing of the appeal.

10. At this stage, it is relevant to consider the Judgment of Hon'ble Supreme Court in the case of Pathapati Subbareddy (died) repled. by his L.Rs & Ors. vs., The Special Deputy Collector-(LA) in Special Leave Petition (Civil) No.31248 of 2018 vide order dated

08.04.2024 wherein the Hon'ble Supreme Court after considering the provisions of sec.3(1) Secs.4 to 24 of the Limitation Act has refused to condone the delay and dismissed the SLP filed by the assessee and uphold the order of the Hon'ble High Court Andhra Pradesh High Court in dismissing the appeal on account of delay. The Hon'ble Supreme Court while dismissing the SLP, after considering the various judicial precedents on the subject matter of condonation of delay, noted that, "where a litigant could not explain the 'sufficient cause' which means adequate, enough reasons which prevented him to approach the Court within the period of limitation and could not properly, satisfactorily and convincingly explained the delay to the Court/Tribunal, Court's has no power to condone such delays". The Hon'ble Supreme Court further noted that, "the statutory provisions under Limitation Act may cause hardship or inconvenience to a particular party, but, the Court has no choice, but, to enforce it giving full effect to the same by quoting the legal maxim *dura lex sed lex* which means "the law is hard but it is the law", stands attracted when there were negligence/failure to exercise due

diligence etc., and accordingly dismissed the SLP of the appellants in the aforesaid case”.

11. Further, the Hon'ble Supreme Court yet in an another case Balwant Singh (Dead) vs., Jagdish Singh & Ors. in Civil Appeal No.1166/2006 reported in [2010] 8 SCC 685 in para-16 very clearly held as under :

*“16. Above are the principles which should control the exercise of judicial discretion vested in the Court under these provisions. The explained delay should be clearly understood in contradistinction to inordinate unexplained delay. Delay is just one of the ingredients which has to be considered by the Court. In addition to this, the Court must also take into account the conduct of the parties, bona fide reasons for condonation of delay and whether such delay could easily be avoided by the applicant acting with normal care and caution. The statutory provisions mandate that applications for condonation of delay and applications belatedly filed beyond the prescribed period of limitation for bringing the legal representatives on record, should be rejected unless sufficient cause is shown for condonation of delay. The larger benches as well as equi-benches of this Court have consistently followed these principles and have either allowed or declined to condone the delay in filing such applications. Thus, it is the requirement of law that these applications cannot be allowed as a matter of right and even in a routine manner. An applicant must essentially satisfy the above stated ingredients; then alone the Court would be inclined to condone the delay in the filing of such applications.”*

12. In the present case, it appears that, the reasons given for delay in filing of the appeal before the Ld. CIT(A) in their affidavit are not bona fide. Further, going by the facts available on record, in the present case, the assessee is careless and negligent during the entire proceedings before the authorities which is

evident from the ex parte assessment order passed by the A.O. u/s 144 r.w.s. 147 of the Act. Further, although, there was a survey in the case of the assessee u/s 133A of the Income Tax Act, 1961 and the assessee was aware of its obligation to file return of income, but failed to file any return of income u/s 139 of the Act, and also failed to file any return of income in response to notice issued u/s 148 of the Act. From the above conduct of the assessee, it appears that, the assessee is negligent and careless about the tax matters and is not seriously pursuing its case with clean hands before the authorities. Therefore, in our considered view, for negligence and casual approach of the assessee, the delay in filing of the appeal cannot be condoned. As we have already stated in earlier part of this order that, the Hon'ble Supreme Court in the case of Balwant Singh (Dead) vs., Jagdish Singh & Ors. (supra), has clearly held that, Court must also take into account conduct of the parties, bona fide reasons for condonation of delay, whether such day could easily be avoided by the applicant acting with normal care and caution. In the present case, going by the facts available on record, the assessee could have avoided the delay in filing of the appeal had it been shown

little care and caution in the income tax matters. Since the assessee has shown casual approach and negligence in pursuing their case before the Ld. CIT(A), in our considered view, the reasons given by the assessee for delay in filing of the appeal cannot be condoned for the said reasons.

13. It is well settled law by the decision of Hon'ble Supreme Court yet in another decision in the case of O/o. Chief Post Master General & Ors. vs., Living Media India Ltd., & Anr. [2012] 348 ITR 7 (SC) that, Law of Limitation has to be applied with all its rigor and liberal approach cannot be extended to cases of gross negligence or inaction. In this view of the matter and considering the facts and circumstances of the case, we find that, the assessee has failed to explain delay and the circumstances beyond the control of the assessee in not filing the appeal before the Ld. CIT(A) within the prescribed period with 'sufficient and reasonable cause'. Therefore, by respectfully following the Judgments of Hon'ble Supreme Court in the cases of Pathapati Subbareddy (died) repled. by his L.Rs & Ors. vs., The Special Deputy Collector-(LA) (supra); Balwant Singh (Dead) vs., Jagdish Singh & Ors. (supra) and O/o. Chief Post Master General & Ors. vs., Living

Media India Ltd., & Anr. (supra), we are disinclined to condone the delay of 965 days in filing the appeal before the Ld. CIT(A) and accordingly, the appeal of the assessee is dismissed.

14. In the result, the appeal of assessee in ITA No.551/Viz/2025 is dismissed.

15. Now we take up assessee's appeal in ITA No.552/Viz/2025 for A.Y.2017-18.

16. The facts and issues involved in this appeal are identical to the issue which we had considered in ITA No. 551/Viz/2025. In the present case, the assessee challenged the penalty levied under Section 270A of the Income Tax Act, 1961 by an order dated 19.07.2022 passed by the A.O. Once again, the said appeal was filed on 19.10.2024 with a delay of 966 days. The assessee has explained the reasons by filing petition for condonation of delay along with affidavit and attributed the delay to ignorance of income tax proceedings and the mistake of the Income Tax Practitioner, who was handling the tax matters. We have considered an identical issue of delay in filing of the appeal before the Ld. CIT(A) in the assessee's own case in ITA No. 551/Viz/2025

and dismissed the appeal filed by the assessee and upheld the reasons given by the Ld. CIT(A) for dismissal of the appeal in 'limine'. The reasons given by us in the preceding paragraphs 9 to 13 shall apply *mutatis mutandis* to this appeal as well. Therefore, for similar reasons, we dismiss the appeal filed by the assessee.

17. In the result, the appeal filed by the assessee in ITA No.552/Viz/2025 is dismissed.

18. To sum up, both the appeals filed by the assessee are dismissed. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 14<sup>th</sup> November, 2025.

<b>Sd/-</b> (श्री रवीश सूद) <b>(RAVISH SOOD)</b> न्यायिक सदस्य/JUDICIAL MEMBER	<b>Sd/-</b> (मंजूनाथ जी) <b>(MANJUNATHA G.)</b> लेखा सदस्य/ACCOUNTANT MEMBER
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Hyderabad, dated 14.11.2025.

***TYNN/sps***

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

1.	निर्धारिती/The Assessee	:	Shri Tirumala Estates and Farmlands, D.No.9-39-1/2, Flat No.102, Sai Sampath Enclave, Pithapuram Colony, Maddilapalem, Visakhapatnam.
2.	राजस्व/ The Revenue	:	The Assistant Commissioner of Income Tax, Central Circle – 1, Visakhapatnam.
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, Hyderabad