

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH - DB**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI MANU KUMAR GIRI, JM**

**ITA No. 746/Coch/2025
Assessment Year: 2015-16**

Balakrishnan Moothedath, Appellant
Moothedath House, Panayur,
Vaniamkulam, Ottappalam,
Palakkad,
Kerala- 679 522. vs.
[PAN: AKTPB6565C]

Income Tax Officer, Ward-1(1)& TPS, Respondent
Palakkad.

Assessee by: ----- None -----
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing : 04.11.2025
Date of Pronouncement: : 25.11.2025

ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 23.07.2025 for Assessment Year 2015-16.

2. Registry has noted the delay on 227 days in filing appeal before this Tribunal. Assessee in the affidavit has given reason that "in January 2025, I was informed by my staff that an order is received. My accountant and I were under impression that the matter is closed.

However, subsequently I received notice under section 142(1) and my CA in Ekm advised me to meet him at his office on September 14th. He informed me that my appeal was remanded and the further appeal is to be preferred before the Hon'ble Tribunal as there are legal issues involved which is required to be agitated before the Hon'ble Tribunal for the first time.”

3. We find that aforesaid reasons given for delayed filing of appeal is not bonafide and sufficient reason hence, we dismiss the appeal in limine as time barred.

4. In the result, appeal filed by the assessee is dismissed in limine.

Order pronounced in the open court on 25th November, 2025 at Cochin.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Cochin, Dated: 25th November, 2025
K.B

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File