

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

**श्री संदीप सिंह करहैल, न्यायिक सदस्य एवं श्री ओंकारेश्वर चिदारा लेखा सदस्य के समक्ष,
BEFORE SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER
&
SHRI OMKARESHWAR CHIDARA, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A. No. 500/VIZ/2025
(निर्धारण वर्ष/ Assessment Year:2018-19)**

Rajith Kuduluri D.No. 4-85, Nagupalli, Main Road U. Kothapalli Mandal, Kakinada – 533447, Andhra Pradesh [PAN: EBNPK0302R]	v.	Income Tax Officer – Ward -1 Income Tax Office, 3 rd Floor Deepthi Towers, Main Road Kakinada – 533001 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri C. Subrahmanyam, CA
राजस्व का प्रतिनिधित्व / Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	18.12.2025
घोषणा की तारीख/Date of Pronouncement	:	19.12.2025

आदेश /ORDER

PER SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER:

1. The assessee filed the present appeal against the impugned order dated 29.07.2025, passed under section 250 of Income Tax Act, 1961 (in short 'Act') by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short "Ld.CIT(A)"], for the A.Y. 2018-19.

2. Having considered the submissions of both sides and perused the material available on record, we find that, in the present case, the Ld. CIT(A) dismissed the appeal filed by the assessee, as the assessee could not demonstrate the sufficient cause for not filing the appeal within the prescribed limitation period, which was delayed by 48 days.

3. During the hearing before us, the Ld. Authorised Representative [hereinafter “Ld.AR”] submitted that in Form No. 35 filed before Ld. CIT(A), the assessee prayed for condonation of delay on the basis that the same was caused due to the assessee’s ill-health. However, when the notices for hearing were issued by the Ld. CIT(A), necessary documentation in support thereof could not be furnished as the father of the Chartered Accountant, who was representing the assessee, passed away. In this regard, Ld.AR also placed on record an affidavit executed by the assessee submitting as follows: -

“I, Sri K. Rajit, s/o. K. Challa Reddy Resident of Door No. 4-85, Main Road, Chennai, Nagulapalli, Kottapalli Mandal, Kakinada, do hereby solemnly affirm and state as under:

I am the assessee in the above-mentioned appeal and am well acquainted with the facts of the case. I am competent to swear this affidavit.

I respectfully submit that there is a delay of 48 days in filing the impugned appeal before the Learned Commissioner of Income Tax (Appeals).

The reasons for the delay were duly explained in Form No. 35 filed along with the appeal. The delay was neither deliberate nor intentional, but occurred due to circumstances beyond my control.

The Learned Commissioner of Income Tax (Appeals) issued a notice dated 14.07.2025, calling upon the appellant to substantiate the reasons for delay

and directing submission of documentary evidence in support thereof on or before 21.07.2025.

I respectfully submit that I could not respond to the said notice within the stipulated time, as during the intervening period, the father of my Chartered Accountant expired, due to which my authorised representative was unavailable and could not attend to the matter. Incidentally, it is submitted that in fact assessee has taken a doctor certificate (Copy Enclosed) and wanted to send across to CIT(A) but could not do so due to the demise of Chartered Accountant's father on dt. 07.07.2025. copy of Death certificate enclosed.

It is submitted that despite the above unavoidable circumstances, the Learned CIT (A) proceeded to pass the impugned order on 29.07.2025, without granting sufficient time or opportunity to submit the required explanation and documents.

I humbly submit that there was no malafide intention or deliberate negligence on my part in not submitting the condonation petition or supporting documents within the time allowed.

The delay occurred solely due to bona fide and unavoidable reasons.

I respectfully submit that the appeal was dismissed without adjudicating the issues on merits, which has caused grave prejudice to me. The delay may be condoned in the interest of justice and equity.

In view of the above facts and circumstances, I humbly pray that the delay of 48 days in filing the appeal may kindly be condoned, and the appeal may be admitted and decided on merits.

I hereby verify that the contents of the above affidavit are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.”

4. We find that along with the aforesaid affidavit, the assessee has also placed on record the Medical Certificate issued by the Medical Practitioner on 09.05.2024 certifying that the assessee was unwell from 25.03.2024 to 18.05.2024 due to Spine injury. In order to substantiate the submission that the father of the Chartered Accountant expired during the period when the Appellate

Proceedings were pending before the Ld. CIT(A), the assessee has also placed on record the death certificate issued by the Government of Andhra Pradesh.

5. As the only basis of the Ld. CIT(A) in dismissing the appeal filed by the assessee on the ground of delay was that the assessee could not demonstrate the sufficient cause, and since in the present appeal before us, the assessee has furnished relevant documentation, we are of the considered view that the assessee deserves one more opportunity before the Ld. CIT(A) to substantiate its claim of condonation of delay. Accordingly, we restore the appeal to the file of the Ld.CIT(A) with a direction to consider the evidences filed by the assessee in support of its prayer for condonation of delay in filing the appeal and the assessee's prayer be considered afresh as per law. Since the appeal of the assessee is restored to the file of the Ld. CIT(A), all the contentions and grounds of the assessee are open for adjudication before the Ld. CIT(A). Accordingly, the impugned order passed by the Ld. CIT(A) is set-aside and ground raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19th December, 2025.

Sd/-

(ओंकारेश्वर चिदारा)

(OMKARESHWAR CHIDARA)

लेखा सदस्य /ACCOUNTANT MEMBER

Dated:19.12.2025

Giridhar, Sr.PS

Sd/-

(संदीप सिंह करहैल)

(SANDEEP SINGH KARHAIL)

न्यायिक सदस्य/JUDICIAL MEMBER

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

1. निर्धारिती/ The Assessee : **Rajith Kuduluri**
D.No. 4-85, Nagupalli, Main Road
U. Kothapalli Mandal,
Kakinada – 533447, Andhra Pradesh
2. राजस्व / The Revenue : **Income Tax Officer – Ward -1**
Income Tax Office, 3rd Floor
Deepthi Towers, Main Road
Kakinada – 533001
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्ड फ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam