

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद बेंच, हैदराबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad "SMC" Bench, Hyderabad

श्री विजय पाल राव, माननीय उपाध्यक्ष एवं श्री मंजूनाथ जी, माननीय लेखा सदस्य
SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT
AND
SHRI MANJUNATHA G, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.1664/Hyd/2025
(निर्धारण वर्ष/ Assessment Year: 2015-16)

Peda Subbarao Unnam, R/o. Ongole. PAN : AAOPU2206L (अपीलार्थी/ Appellant)	Vs.	The Income Tax Officer, Ward – 1, Ongole. (प्रत्यर्थी/ Respondent)
---	-----	--

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri G. Srinivasa Rao, C.A.
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Ms. P. Sumitha, Sr. A.R.
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	12.01.2026
घोषणा की तारीख/ Date of Pronouncement	:	28.01.2026

ORDER

PER MANJUNATHA G., A.M :

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [in short "NFAC"], Delhi, dated 13.08.2025, pertaining to the assessment year 2015-16.

2. The grounds raised by the assessee read as under :

"1. The CIT(A) erred in upholding the reopening u/s 147. The only income that escaped assessment was the interest income of ₹31,807. Since this is below ₹1,00,000, the notice u/s 148 should have been issued within 4 years (i.e., by 31.03.2020) as per Section 149(1)(a).

Argument:

The addition of ₹12,90,000 u/s 69A is being challenged separately. For the purpose of determining the limitation for issuing the notice, only prima facie escapement of income can be considered. The notice was issued on 06.04.2022, based on info from A.Y. 2015-16, which is clearly beyond the 4-year limit.

Case Law:

CIT vs. Rajesh Jhaveri Stock Brokers P. Ltd. (2007) 291 ITR 500 (SC): The Supreme Court emphasized that the "reason to believe" for reopening must be based on tangible material and must be valid in law, including adherence to the time limits prescribed u/s 149.

2. Addition u/s 69A is Legally Unsustainable as the Assessee is Not Required to Maintain Books of Account.

Objection:

The CIT(A) erred in confirming the addition of ₹12,90,000 u/s 69A. The very precondition of Section 69A is that the money, bullion, etc., is "not recorded in the books of account, if any, maintained by him.

Fact:

The appellant is a retired government employee (Mandal Educational Officer) with no business income. He is not mandated to maintain any books of account under the Income Tax Act, 1961. The CIT(A) confirming that the assessee no need to maintain any Books, as he is retired government employee, erred arriving conclusion, assessee to maintain day to day fund flow, which is contrary to his earlier conclusion.

Argument:

Section 69A cannot be invoked against an individual salaried/retired assessee who is not legally obliged to maintain books. The section is aimed at businesses or professions where books are maintained but certain assets are omitted. Applying it here is a fundamental legal error.

Case Law:

CIT vs. Vishwanath Sharma (2010) 320 ITR 161 (Allahabad HC): The High Court held that Section 69A cannot be invoked if the assessee does not maintain any books of account. The phrase "if any" is crucial. The absence of books itself negates the application of the section.

3. The Addition Ignores the Source of Funds - Accumulated Savings & Retirement Benefits

Objection:

The CIT(A) arbitrarily dismissed the appellant's explanation that the cash deposits were from accumulated savings and withdrawals from retirement benefits (Provident Fund, Gratuity) received in earlier years.

Fact:

The appellant held a cash balance of ₹19,19,650 as of 31.03.2014, substantiated by bank statements. The deposits in FY 2014-15 were from this existing cash in hand.

Argument:

The department did not make any effort to investigate the source of the opening cash balance. Merely because cash was withdrawn and re-deposited does not make it "unexplained." The source was already explained and taxed in the year of receipt (the retirement benefits).

Case Law:

CIT vs. Smt. P.K. Noorjahan (1997) 237 ITR 570 (SC):

ITO vs. Mukesh Kumar Agrawal (ITAT Agra):

4. Ground: Failure to Discharge Burden of Proof - The Onus was Wrongly Placed on the Assessee.

Objection:

The CIT(A) failed to appreciate that the initial burden to prove that the cash deposits were income was on the Revenue. The department merely pointed to the deposits and then demanded an explanation, without first establishing any incriminating evidence of undisclosed income.

Argument:

The deposits were from past savings and retirement benefits, which is a prima facie valid explanation. The burden then shifted to the AO to disprove this claim with concrete evidence, not just allege that the

explanation was insufficient. The AO and CIT(A) acted on suspicion, not evidence.

Case Law:

K.P. Madhusudhanan vs. CIT (2001) 251 ITR 99 (SC):

5. The CIT(A) erred in relying on judicial precedents inappropriately and failed to apply the binding principles from case laws cited by the appellant, thereby passing an order that is legally untenable.

a) The learned CIT(A), in paragraph 5.1.1 of the impugned order, dismissed the appellant's reliance on the legal principle established in CIT v. Hersh Washeshwar Chadha regarding the essential conditions for invoking Section 69A. The CIT(A) vaguely stated that the cited cases are "distinguishable on facts" without providing any reasoned analysis as to how the fundamental legal principle laid down in those judgments—which is squarely applicable to the appellant's case—was in fact distinguished.

b) The action of the CIT(A) is a gross error because the essence of a judicial precedent lies in the ratio decidendi (the underlying legal principle) and not merely the factual matrix of the case.

c) The CIT(A) mechanically relied on a string of case laws for scenarios like cash found during a search & seizure operation, seizure of valuables by customs authorities, hawala transactions unearthed by enforcement directorate, cash deposits made during demonetization period.

d). The facts in the appellant's case are entirely different.

6. Gross Violation of Principles of Natural Justice - Inadequate Opportunity for Ailing Senior Citizen & Mechanical Issuance of Notices

Objection: The CITA glossed over the constraints of the appellant a senior citizen with diabetes and other ailments and who was undergoing personal distress. Multiple notices under Section 250 were identical in content merely changing dates without addressing appellant circumstances. No draft order was provided.

Argument: While the department issued notices providing an opportunity is not merely procedural it must be meaningful.

Case Law: State of Kerala vs KT Shaduli Yusuff 1977 39 STC 478 SC CIT vs JK Synthetics Ltd 2007 295 ITR 0567 SC.

7. *Addition of interest income without considering medical condition & old age.*

Objection: The addition of Rs.31,807 for interest income was not intentional concealment but bona fide omission due to appellant medical condition and age related oversight.

Argument: This is a fit case for levying nil or nominal penalty u/s 271(1)(c) even if the addition is sustained.

Case Law: Price Waterhouse Coopers Pvt Ltd vs CIT 2012 348 ITR 306 SC

8. *Initiation Of Penalty Proceedings U/S 271(1)(C) During Assessment, And Its Pendency, Demonstrates A Closed Mind And Prejudgment By The Assessing Officer, Vitiating The Entire Proceedings.*

Objection: The Assessing Officer (AO) mechanically initiated penalty proceedings under Section 271(1)(c) in the assessment order itself, for both "furnishing inaccurate particulars of income" and "concealment of income." Crucially, these penalty proceedings were kept pending and not concluded, awaiting the outcome of the appeal.

Argument: This action reveals a fundamental flaw in the AO's approach. By initiating penalty during the assessment, the AO demonstrated a pre-concluded guilty verdict against the appellant, showing a closed mind and a bias that the income was necessarily concealed or inaccurately reported. A penalty proceeding is a distinct, quasi-criminal proceeding that requires the revenue to prove mens rea (guilty mind) after the assessment has been finalized. Initiating it simultaneously indicates that the AO had already made up his mind about the appellant's guilt even before passing the assessment order, violating the principles of natural justice and impartial adjudication."

3. Thereafter, on 09.01.2026, the assessee has raised the following additional grounds :

"1. That on the facts and circumstances of the case and in law, the notice issued u/s 148 of the Act dt. 09-04-2022 for the AY 2015-16 is barred by limitation as prescribed u/s. 149(1)(a) of the Act since the alleged income escaped assessment was less than Rs.50 lakhs.

2. That, without prejudice to the additional ground no.1, even if the extended period of 6 years as prescribed u/s. 149(1)(b) of Act is taken

into consideration, the notice issued u/s 148 of the Act dt. 09-04-2022 for the AY 2015-16 is barred by limitation, since the last date for issuing the said notice is 31-03-2022 only as per the first proviso to section 149(1)(b) of the Act and hence the impugned assessment order dt. 28-11-2023 is bad-in-law and is liable to be quashed.

3. That the notice issued u/s 148 of the Act dt.09-04-2022 is invalid as it was not signed by the Assessing Officer as required u/s 282A(1) of the Act and hence the impugned assessment order is bad-in-law and is liable to be quashed.

4. That on the facts and circumstances of the case and in law, the impugned assessment order is bad-in-law, void-ab-initio and is liable to be quashed since the mandatory notices u/s 148A(b) and 148 of the Act were never issued and served upon the appellant as per the provisions of section 282 of the Income Tax Act, 1961 read with rule 127 of the Income Tax Rules, 1962.

5. That the impugned notice u/s. 148 of the Act dt. 09-04-2022 issued by the Jurisdictional Assessing Officer (ITO, Ward-1, Ongole) instead of Faceless Assessing Officer is bad-in-law, as the same was issued without following the automated allocation procedure specified by the CBDT vide its notification no.18/2022 dt. 29th March, 2022 and hence the impugned assessment order is also bad-in-law and is liable to be quashed.”

4. The brief facts of the case are that, the assessee, who is an individual, did not file his return of income for the assessment year 2015-16. Based on information available on the INSIGHT Portal, it was noticed that, the assessee had made cash deposits and time deposits in his bank accounts maintained with State Bank of Hyderabad (erstwhile State Bank of India) and Canara Bank (erstwhile Syndicate Bank) and had also earned interest income during the year under consideration. Therefore, following the procedure prescribed under Section 148A of the Income-tax

Act, 1961, a show-cause notice under Section 148A(b) of the Act dated 15.03.2022 was issued to the assessee calling upon him to explain as to why notice under Section 148 of the Act should not be issued. As no reply was received, the A.O. passed an order under Section 148A(d) of the Act on 06.04.2022 and thereafter, issued notice under Section 148 of the Act on the same date. In response to notice issued under Section 148 of the Act, the assessee filed his return of income on 25.04.2022 declaring total income of Rs. 3,25,550/- after claiming deduction under Chapter VIA. During the course of reassessment proceedings, the A.O. noticed that, the assessee had made cash deposits aggregating to Rs. 12,90,000/- in his bank accounts and had also earned interest income of Rs. 31,807/- which was not offered to tax. The A.O. called upon the assessee to explain the source of cash deposits and interest income. In response, the assessee submitted that, he is a retired school teacher from the State Government of Andhra Pradesh and that the cash deposits were made out of past savings, withdrawals from bank accounts, and amounts received from two persons, namely, B. Veeraiah and U. Srinivasa Rao. The assessee further submitted that, the time deposits were made out

of Provident Fund, Gratuity, and other retirement benefits received earlier. The assessee also stated that, the interest income was inadvertently not offered to tax.

5. The A.O., after considering the submissions of the assessee and examining the bank statements obtained by issuing notices under Section 133(6) of the Act, observed that, the assessee failed to substantiate the source of cash deposits with supporting documentary evidence. The A.O. further observed that, the assessee could not establish the identity, creditworthiness, and genuineness of the alleged lenders and also failed to correlate the cash deposits with past withdrawals. The A.O. also observed that, the assessee did not offer interest income earned from fixed deposits to tax. Accordingly, the A.O. rejected the explanation of the assessee and made addition of Rs. 12,90,000/- under Section 69A of the Income-tax Act, 1961 as unexplained money and Rs. 31,807/- as unexplained interest income, and completed the assessment under Section 147 read with Section 144B of the Act vide order dated 28.11.2023.

6. Aggrieved by the assessment order, the assessee preferred appeal before the Ld. CIT(A). Before the Ld. CIT(A), the assessee filed submissions and explained that, he is a retired government employee and the cash deposits made into the bank accounts were out of accumulated savings and withdrawals of retirement benefits such as Provident Fund and Gratuity received earlier. The assessee further explained that, he was having sufficient cash in hand of Rs. 19,19,650/- as on 31.03.2014, which was substantiated by bank statements, and out of the said cash balance, cash deposits were made into bank accounts maintained with Canara Bank and State Bank of India. The assessee also submitted that, the interest income of Rs. 31,807/- was not intentionally omitted but was due to his advanced age, medical condition, and personal distress.

7. The Ld. CIT(A), after considering the submissions of the assessee and also taking note of the findings recorded by the A.O., observed that, the assessee failed to furnish supporting documentary evidence to establish a direct nexus between the cash withdrawals and subsequent cash deposits. The Ld. CIT(A)

further observed that, the assessee did not maintain any day-to-day cash flow statement to demonstrate that the cash withdrawn remained unutilized and was available for redeposit. With regard to the explanation of unsecured cash loans of Rs. 9,00,000/-, the Ld. CIT(A) observed that, the assessee failed to prove the identity, creditworthiness, and genuineness of the alleged lenders. Since the explanation offered by the assessee was not supported by cogent evidence and the source of cash deposits remained unexplained. Hence, the Ld. CIT(A) held that, the A.O. was justified in making addition of Rs. 12,90,000/- under Section 69A of the Income-tax Act, 1961. The Ld. CIT(A) also upheld the addition of Rs. 31,807/- towards undisclosed interest income. Accordingly, the additions made by the A.O. were confirmed and the appeal filed by the assessee was dismissed.

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

9. The assessee had also filed a petition for admission of additional grounds by filing certain legal grounds and pleaded that, in view of the decision of Hon'ble Supreme Court in the case

of National Thermal Power Co. Ltd. Vs. Commissioner of Income Tax, (1998) 229 ITR 383, the additional grounds filed by the assessee are purely legal grounds which can be admitted for adjudication.

10. The learned Senior A.R. for the Revenue, Ms. P. Sumitha, on the other hand, has not opposed the admission of additional grounds filed by the assessee.

11. Having heard both sides and considered the relevant grounds taken by the assessee in the petition filed on 09.01.2026 for admission of additional grounds, we find that, the assessee has taken certain legal grounds in light of notice issued under Section 148 of the Act dated 09.04.2022 and also the first proviso to Section 149(1)(b) of the Act, and argued that, the said notice is beyond the time limit provided under the Act and consequently the assessment order passed by the A.O. is bad in law and liable to be quashed. Since the legal grounds taken by the assessee are purely legal issues which go to the root of the matter and it can be taken at any point of time, including at the stage of the appellate proceedings, in our considered view, the petition filed by

the assessee for admission of additional grounds should be accepted. Therefore, we admit the additional grounds filed by the assessee for adjudication.

12. The learned counsel for the assessee, Shri G. Srinivasa Rao, C.A. referring to the additional grounds filed by the assessee, submitted that, the notice under Section 148 of the Act dated 09.04.2022 for the assessment year 2015-16 is bad in law since the alleged income escaped assessment was less than Rs. 50 lakhs. In this regard, he relied upon the decision of the ITAT, Hyderabad Bench, in the case of Shree Aadiparashakti Boards Vs. I.T.T.O. in ITA No. 1131/Hyd/2020-24, dated 03.04.2025.

13. The learned counsel for the assessee, further referring to additional ground No. 2 filed by the assessee, submitted that, the notice under Section 148 of the Act dated 09.04.2022 is barred by limitation since the last date for issuing the said notice as per the unamended provisions of Section 149 was 31.03.2022, and in view of the first proviso to Section 149(1)(b) of the Act, any notice issued on or after 01.04.2022 is barred by limitation. In this regard, he relied upon the decision of the Hon'ble High Court of

Telangana in W.P. No. 25121 of 2024, in the case of Cyberabad Citizens Health Services Private Limited Vs. D.C.I.T., dated 17.11.2025. He also relied on the decision of the ITAT, Mumbai Bench, in the case of A.C.I.T. Vs. Manish Financial in ITA No. 5055/Mum/2024.

14. The learned counsel for the assessee, further referring to ground No. 3 of the assessee's appeal, submitted that, the notice issued under Section 148 of the Act dated 09.04.2022 is invalid as it is not signed by the A.O. as required under Section 282A(1) of the Act and hence, the impugned assessment is bad in law and liable to be quashed.

15. The learned Senior A.R. for the Revenue, Ms. P. Sumitha, on the other hand, supporting the order of the A.O. and CIT(A), submitted that, there is no merit in all the legal grounds taken by the assessee because, as per the information available with the A.O., the income escaped assessment was more than Rs. 50 lakhs. She further submitted that, at the time of initiation of proceedings under Section 148 of the Act, what is required to be seen is the prima facie material available to the A.O., but the A.O. is not

required to prove the escapement of income. In this regard, she relied upon the decision of Hon'ble Supreme Court in the case of Raymond Woollen Mills Ltd. Vs. ITO (1999) 236 ITR 34 (SC). The learned Senior A.R. further submitted that, there is no merit in the other legal grounds taken by the assessee because the A.O. had issued notice under Section 148 of the Act as per the amended provisions of Section 149(1)(a) of the Act and as per the said provision, where the income escaped assessment is more than Rs. 50 lakhs, the A.O. can issue notice up to ten assessment years.

16. Insofar as the third legal ground of the assessee regarding non-signing of the notice by the A.O. is concerned, the Ld. AR. For the Revenue submitted that, once the A.O. had initiated proceedings and opened the ITBA portal without signatures, he cannot upload the notice and therefore the arguments of the assessee are incorrect and cannot be accepted.

17. We have heard both the parties, perused the material available on record and had gone through the orders of the authorities below. We have also carefully considered the relevant

notice issued by the A.O. under Section 148 of the Act dated 09.04.2022 in the light of the first proviso to Section 149(1)(b) of the Act. The first proviso to Section 149(1)(b) of the Act states that, no notice under Section 148 of the Act shall be issued at any time in a case for the relevant assessment year beginning on or before 01.04.2021 if a notice under Section 148 of the Act could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of Section 149 of the Act, as it stood immediately before the commencement of the Finance Act, 2021.

18. In the present case, the assessment year involved is 2015-16 and as per the unamended provisions of Section 149, if the income escaped assessment is more than Rs. 1 lakh, then the assessment can be reopened up to six years from the end of the relevant assessment year. Accordingly, for the assessment year 2015-16, the assessment could have been reopened on or before 31.03.2022. Since the time limit available for issuance of notice under Section 148 of the Act, as per the old regime of reassessment, was up to 31.03.2022, in our considered view, the A.O. cannot issue reassessment notice under Section 148 of the

Act for the assessment year 2015-16 on or after 01.04.2022. In the present case, it is an undisputed fact that the A.O. has issued notice under Section 148 of the Act on 09.04.2022, which is beyond six years from the end of the relevant assessment year. Therefore, the notice issued by the A.O. under Section 148 of the Act dated 09.04.2022 is barred by limitation in view of the first proviso to Section 149(1)(b) of the Act and consequently the impugned assessment order passed by the A.O. dated 28.11.2023 is bad in law and liable to be quashed.

19. This legal proposition is supported by the decision of the Hon'ble High Court of Telangana in the case of Cyberabad Citizens Health Services Private Limited Vs. D.C.I.T. (supra). A similar view has been taken by the Coordinate Bench in the case of A.C.I.T. Vs. Manish Financial in ITA No. 5055/Mum/2024 (supra), wherein the coordinate Bench, after considering the decision of the Hon'ble Supreme Court in the case of Union of India Vs. Rajeev Bansal, held as under :

“6. We heard the parties and perused the material on record. In assessee's case, the AO issued the original notice under section 148 dated 29.06.2021 for AY 2015-16 and consequent to the directions given by the Hon'ble Supreme Court in the case of Ashish Agrawal (supra), the said notice was deemed as notice issued under section 148A(b). The AO

after passing the order under section 148A(d) issued the notice under section 148 dated 29.07.2022. The contention of the assessee is that the said notice is barred by limitation as per the first proviso to the un-amended provisions of section 149(1) as has been confirmed by the decision of the Hon'ble Supreme Court in the case of Rajeev Bansal (Supra). The relevant observations of the Hon'ble Supreme Court reads as under-

19. Mr N Venkataraman, learned Additional Solicitor General of India, made the following submissions on behalf of the Revenue:

(a) to (c)****

(f). The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA;

46. The ingredients of the proviso could be broken down for analysis as follows:

(i) no notice under section 148 of the new regime can be issued at any time for an assessment year beginning on or before 1 April 2021;

(ii) if it is barred at the time when the notice is sought to be issued because of the "time limits specified under the provisions of" 149(1)(b) of the old regime.

Thus, a notice could be issued under section 148 of the new regime for assessment year 2021-2022 and before only if the time limit for issuance of such notice continued to exist under section 149(1)(b) of the old regime.

49. The first proviso to Section 149(1)(b) requires the determination of whether the time limit prescribed under section 149(1)(b) of the old regime continues to exist for the assessment year 2021-2022 and before. Resultantly, a notice under Section 148 of the new regime cannot be issued if the period of six years from the end of the relevant assessment year has expired at the time of issuance of the notice. This also ensures that the new time limit of ten years prescribed under section 149(1)(b) of the new regime applies prospectively. For example, for the assessment year 2012-2013, the ten year period would have expired on 31 March 2023, while the six year period expired on 31 March 2019. Without the proviso to Section 149(1)(b) of the new regime, the Revenue could have had the power to reopen assessments for the year 2012-2013 if the escaped assessment amounted to Rupees fifty lakhs or more. The proviso limits the retrospective operation of Section 149(1)(b) to protect the interests of the assesses.

7. This issue of notice under section 148 issued for 2015-16 being time barred is considered by the coordinate bench in the case of Pushpak Realities Pvt. Ltd.(supra) and it is held that

*****For the A.Y.2015-16, the Revenue itself has contended before the Hon'ble Supreme Court as noted above, all the notices issued on or after 01/04/2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA. Here notice w/s. 148 for the A.Y. 2015-16 has been issued on 28/07/2022 which is admittedly barred by limitation under the new provision of Section 149(1) and it is not covered under TOLA. Accordingly, all the notices are quashed being barred by limitation on the reasons given above and we are not going on the reasons given by the Id. CIT (A) for quashing the notice."*

8. A combined reading of the above observations of the Hon'ble Supreme Court and the findings of coordinate bench makes it clear that the test for checking the validity of notices issued under section 148 under new regime for AYs 2021-22 or prior years is whether the period of six years has expired at the time of issue of such notice and in that case the notice under section 148 becomes invalid. These observations also makes it clear that the time limit of ten years as per the amended provisions of section 149(1)(b) can be applied only prospectively. In assessee's case when we apply this test for AY 2015-16, the period of six years has expired on 31.03.2022 and therefore the notice dated 29.07.2022 under section 148 of the Act for AY 2015-16 is invalid since it is barred by limitation. Accordingly the assessment completed under section 147 of the Act is liable to be quashed.

9. Since we have already quashed the order under section 147 based on the legal contention of notice being time barred the other legal contentions raised by the assessee in the CO have become academic not warranting any adjudication. Accordingly the CO is partly allowed.

10. We have quashed the order of re-assessment for AY 2015-16 considering the legal contentions raised by the assessee in the C.O. therefore the appeals of the revenue for AY 2015-16 contending the relief granted by the CIT(A) on the merits of the issues have become infructuous. Accordingly, the appeals of the revenue are dismissed."

20. In view of the above discussion and respectfully following the ratio laid down by the Hon'ble High Court of Telangana, we hold

that the notice issued under Section 148 of the Act dated 09.04.2022 is barred by limitation and therefore the consequent assessment order passed by the A.O. under Section 147 r.w.s. Section 144 of the Act dated 28.11.2023 is bad in law and liable to be quashed. Accordingly, we quash the assessment order passed by the A.O.

21. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the Open Court on 28th January, 2026.

Sd/- (श्री विजय पाल राव) (VIJAY PAL RAO) उपाध्यक्ष /VICE PRESIDENT	Sd/- (मंजूनाथ जी) (MANJUNATHA G.) लेखा सदस्य/ACCOUNTANT MEMBER
---	---

Hyderabad, dated 28.01.2026.
TYNM/sps

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

1.	निर्धारिती/The Assessee	:	Peda Subba Rao Unnam, H.No.2-55, Uma Maheswarapuram, Mundlamur, Ongole – 523265.
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward – 1, Ongole.
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad