

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'A' Bench, Hyderabad

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA.No.1899/Hyd/2025**

Assessment Year 2016-2017

Sri Mallikarjuna Kuntrapaka, TIRUPATI. PIN – 517 501. Andhra Pradesh PAN AKTPK4751B (Appellant)	vs.	The Income Tax Officer, Ward-1(3), TIRUPATI. (Respondent)
निर्धारिती द्वारा/Assessee by :	Sri V Narendra Sharma, Advocate	
राजस्व द्वारा/Revenue by :	MS Payal Gupta, Sr. AR	
सुनवाई की तारीख/Date of hearing:	09.02.2026	
घोषणा की तारीख/Pronouncement:	09.02.2026	

आदेश / ORDER

PER VIJAY PAL RAO, VICE PRESIDENT :

This appeal by the Assessee is directed against the Order dated 31.10.2025 of the learned CIT(A)-National Faceless Appeal Centre [in short “NFAC], Delhi, for the assessment year 2016-2017.

2. The assessee has raised the following grounds of appeal:

1. *“The orders of the authorities below in so far as they are against the appellant are opposed to law, equity, weight of evidence, probabilities, facts and circumstances of the case.*
2. *The learned CIT[A]/NFAC is not justified in refusing to condone the delay in filing the appeal without appreciating that the delay in filing the appeal was due to sufficient cause under the facts and in the circumstances of the appellant's case.*
3. *The learned CIT[A]/NFAC is further not justified in disposing off the appeal on limitation without issue of any notice and thus, the impugned order passed is in gross violation of the principles of natural justice.*
4. *Without prejudice to the above, the impugned assessment order passed by the Assessment Unit, National Faceless Assessment Centre is bad in law and void ab-initio as the said assessment order is founded on the reopening of the assessment made in contravention of the provisions of section 144B of the Act and therefore, the Impugned assessment order ought to have been cancelled.*
5. *Without prejudice to the above, the order of re-assessment is bad in law and void-ab-initio for want of requisite jurisdiction especially, the mandatory requirements to assume jurisdiction u/s 148 of the Act did not exist and have not been complied with and consequently, the order of re-assessment requires to be cancelled.*

6. *The learned CIT[A]/NFAC erred in not adjudicating the grounds raised challenging the addition of Rs.1,09,33,500/- made as unexplained money u/s. 69A rws 115BBE of the Act without appreciating that the appellant had not sold any property during the year under appeal and therefore, the question of making any addition on this score does not arise.*
7. *Without prejudice to the above, the addition made is highly excessive and liable to be reduced substantially under the facts and in the circumstances of the appellant's case.*
8. *Without prejudice to the right to seek waiver with the Hon'ble CCIT/DG, the appellant denies himself liable to be charged to interest u/s 234-A and 234-B of the Act, under the facts and in the circumstances of the appellant's case.*
9. *For the above and other grounds that may be urged at the time of hearing of the appeal, your appellant humbly prays that the appeal may be allowed and Justice rendered and the appellant may be awarded costs in prosecuting the appeal and also order for the refund of the institution fees as part of the costs.”*

3. At the outset, the learned Authorised Representative of the Assessee submitted that the assessee has duly explained the cause of delay of 36 days in filing the appeal before the learned CIT(A) which is also reproduced by the learned CIT(A) in Para-3.1 of the impugned order. However, the learned CIT(A) declined to condone the delay and dismissed the appeal of the assessee *in limine*. Thus, the

learned Authorised Representative of the Assessee has submitted that the reasons explained by the assessee are bonafide and sufficient for the delay of 36 days in filing the appeal and therefore, he has pleaded that the Tribunal may please be condone the delay of 36 days in filing the appeal before the learned CIT(A).

4. On the other hand, the learned DR has relied upon the impugned order of the learned CIT(A) and submitted that the learned CIT(A) has given detailed reasoning for declining to condone the delay.

5. We have considered the rival submissions and carefully perused the impugned order of the learned CIT(A). The assessee has explained the reasons for delay in Form-35 which were reproduced by the learned CIT(A) in Para-3.1 of the impugned order as under:

"..1. That the order of assessment passed u/s. 147 rws 144 rws 144B of the Act dated 19/02/2024 by the learned Assessment Unit, Income-tax Department and the appeal against the said order ought to have been filed on or before 18/03/2024 based on the date of passing the said order.

2. That, I have e-filed an appeal before the Hon'ble CIT[A] and thus, there is a delay of 36 days in e-filing an appeal and the reasons for the said delay are explained hereinafter.

4. That, the aforesaid order of assessment passed by the learned Assessment Unit, dated 19/02/2024 was uploaded on the e-filing portal and the same was placed in the hands of Mr. K.Subhash, FCA, Bangalore, seeking further advice in the matter.

5. That, from 11/03/2024 I was drafted for election duty as sub-nodal transport officer for Kurnool assembly constituency and therefore, I was unable to follow up with Mr. K.Subhash, FCA, Bangalore, before the expiry of the limitation for filing the appeal.

6. That, on 18/04/2024, Mr. Subhash, FCA, Bangalore called me and informed me that the due date for filing the appeal had expired and that, he had sought the advice of Sri. V.Srinivasan, Advocate, Bangalore as the time for filing the appeal had expired.

7. That, I contacted Sri. V.Srinivasan, Advocate, Bangalore on the same day and he confirmed that he had received the papers from Mr. Subhash, FCA, Bangalore and was awaiting instructions from me to prepare the appeal.

8. That, accordingly, the appeal papers were prepared and filed the appeal before the Hon'ble Commissioner of Income-tax (Appeals), National Faceless Appeal Centre, Delhi without any further delay.

9. That there is a delay of 36 days in filing the appeal before the Hon'ble CIT(A) is due to reasonable cause and on account of circumstances beyond my control as I was drafted for election duty and could not follow up with my consultants for filing the appeal

within time and at any rate, the delay is neither intentional, willful nor deliberate.

10. *That, it is, therefore, prayed that the delay of 36 days in filing the appeal may kindly be condoned and the appeal may kindly be admitted and disposed off on merits for the advancement of substantial cause of Justice..."*

6. Thus, the assessee has explained that the assessment order was passed on 19.02.2024 which was handed over to the Chartered Accountant for further advice and remedy in the matter. In the meantime, on 11.03.2024 the assessee was deputed for election duty as Sub-Nodal Transport Officer for Kurnool Assembly Constituency and therefore, the assessee could not follow-up the matter with the Chartered Accountant at Bangalore within the time and expiry of the limitation period. After the assessee got free from the election duty, he took steps to file the appeal and, in this process, there was a delay of 36 days in filing the appeal before the learned CIT(A). We are satisfied that the assessee was having sufficient bonafide reasons for the delay of 36 days in filing the appeal before the learned CIT(A). Even the facts as explained by the assessee were not disputed by the learned CIT(A) or by the Department. Therefore, in the

interest of justice, we condone the delay of 36 days in filing the appeal before the learned CIT(A).

7. Since, the learned CIT(A) has dismissed the appeal of the assessee *in limine* on the ground of limitation which has been condoned by us therefore, the impugned order of the learned CIT(A) is set-aside and the matter is remanded to the record of the learned CIT(A) for adjudication of the appeal of the assessee on merits, after giving an appropriate opportunity of hearing to the assessee.

8. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on the conclusion of the hearing i.e., on 09.02.2026.

Sd/-
[MADHUSUDAN SAWDIA]
ACCOUNTANT MEMBER

Sd/-
[VIJAY PAL RAO]
VICE PRESIDENT

Hyderabad, Dated 09 February, 2026

VBP

Copy to:

1.	Sri Mallikarjuna Kuntrapaka, 86-429, New NGO Colony, Amma Hospital Road, KURNOOL. Andhra Pradesh.
2.	The Income Tax Officer, Ward-1(3), TIRUPATI.
3.	The Pr. CIT, Tirupati.
4.	The DR, ITAT, "A" Bench, Hyderabad.
5.	Guard file.

BY ORDER