

आयकर अपीलीय न्यायाधिकरण, विशाखापट्टनम “एस एम् सी” बेंच में
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam “SMC” Bench, Visakhapatnam

श्री विजय पाल राव, माननीय उपाध्यक्ष एवं श्री ओम्कारेश्वर चिदारा, माननीय लेखा सदस्य

SHRI VIJAY PAL RAO, HON’BLE VICE PRESIDENT
AND

SHRI OMKARESHWAR CHIDARA, HON’BLE ACCOUNTANT MEMBER

आयकर अपीलसं./I.T.A.No.738/Viz/2025
(निर्धारण वर्ष/ **Assessment Year: 2015-16**)

The Narsapur Brahmana Samakhya Narsapur PAN : AA Eaton 110H (अपीलार्थी/ Appellant)	Vs.	Income Tax Officer Ward-1 Palakol (प्रत्यर्थी/ Respondent)
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri G.V.N.Hari, Advocate (Hybrid)
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr.Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	20.01.2026
घोषणा की तारीख/ Date of Pronouncement	:	13.02.2026

ORDER

PER OMKARESHWAR CHIDARA, A.M :

This appeal filed by the assessee is directed against the order of the Addl/JCIT(A), Raipur in DIN & Order No.ITBA/APL/S/250/ 2025-26/1081236151(1) dated 26.09.2025, arising out of order passed by the Ld.AO u/s 143(1) of the Income Tax Act, 1961 (“the Act”), pertaining to the assessment year 2015-16.

2. In the above case, appeal was filed with the delay of 886 days before the Ld.CIT(A). The reasons given for delayed filing of appeal before the Ld.CIT(A) are as follows :

(a) The appellant contact details like, user ID, password and e-mail ID etc. were under the control of the earlier consultant and he did not respond in time.

(b) There is a part time employee, who is looking after the accounts of the society and he does not know the complicated income tax appeal issues.

(c) There is no malafide intention or deliberate lapse on the part of the appellant. In view of the same, the appellant has requested before the Ld.CIT(A) that the delay may be condoned and adjudicate the matter on merits.

3. After considering the submissions of the appellant society, the Ld.CIT(A) held that the condonation of delay in filing the income tax appeals is not automatic and the appellant must demonstrate "sufficient cause" for not filing appeal with the prescribed time. The Ld.CIT(A) relied on the decisions, such as Collector, Land Acquisition Vs. MST Katiji (1987) and P.K.Ramachandran Vs. State of Kerala (1997), where, it was held that while a liberal approach is adopted for

“sufficient cause”, it must be supported by a cogent, reasonable explanation along with evidence. General claims of ignorance or miscommunication are usually insufficient without documentary proof. Since there is no evidence for the reasons mentioned by the appellant, the Ld.CIT(A) held that the application for condonation of delay was rejected. As a result, the appeal was dismissed *in-limine* as barred by limitation. It was concluded by Ld.CIT(A) that the appeal stands dismissed.

4. Aggrieved by the dismissal of appeal by the Ld.CIT(A), an appeal was filed before ITAT. The Ld.AR of the appellant society repeated the arguments, which were made before the Ld.CIT(A) and pleaded that the delay may be condoned and the matter may be adjudicated on merits. The Ld.AR of appellant has further stated that the net amount is below the taxable limit and the society cannot not be taxed at maximum marginal rate, as far as the merits are concerned.

5. The Ld.DR relied on the decision of MBR Educational Society Vs. ITO, in ITA No.665/Hyd/2025, A.Y.2018-19, where, the coordinate Bench of Hyderabad held that the delay of 441 days is substantial and cannot be brushed aside lightly. Several cases law were discussed in light of decisions.. and finally it was held that, when there is inordinate delay, the assessee is under a higher obligation to furnish clear, credible

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and cogent reasons demonstrating due diligence. Finally, the coordinate Bench decided that the explanation given by the appellant is wholly unconvincing and the delay was not condoned by placing the reliance on the decision of Hon'ble Supreme Court in the case of Balwant Singh Vs. Jagdish Singh & Ors., Civil Appeal No.1166 of 2006. Finally, the coordinate Bench decided that the appeal cannot be condoned and the appeal was dismissed *in-limine*.

6. After taking into consideration, the arguments of both sides, it is decided that the inordinate delay of 886 days cannot be condoned, especially, when there are no clear reasons with evidences to demonstrate that the appeal was filed with sufficient cause within the meaning of section 253(5) of the Act.

7. In the result, the appeal of the appellant society is dismissed *in-limine*.

Order pronounced in the Open Court on 13th February, 2026.

<p>Sd/- (विजय पाल राव) (VIJAY PAL RAO) उपाध्यक्ष /VICE PRESIDENT</p>	<p>Sd/- (ओम्कारेश्वर चिदारा) (OMKARESHWAR CHIDARA) लेखा सदस्य/ACCOUNTANT MEMBER</p>
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Visakhapatnam
dated 13.02.2026.

L.Rama/sps

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

1.	निर्धारिती/The Assessee	:	The Narsapur Brahmana Samakhya, Addanki Vari Street, Narsapur
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward-1, Aayakar Bhavan, Doddipatla Road, Palakol
3.	The Principal Commissioner of Income Tax, Visakhapatnam		
4.	विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापट्टनम / The DR, ITAT, Visakhapatnam		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam