

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

**श्री रवीश सूद ,न्यायिक सदस्य
BEFORE SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER**

**आयकर अपीलसं./I.T.A.No.312/VIZ/2025
(निर्धारण वर्ष/ Assessment Year:2014-15)**

Tirumala Rao Battu 10-4-29/1, Kailash Nagar Gajuwaka S.O. Visakhapatnam – 530026 Andhra Pradesh [PAN: AFGPB4302R]	Vs.	Income Tax Officer, Ward-3(1) Visakhapatnam
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri C. Subrahmanyam, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri D. Hema Bhupal, Sr.DR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	16.02.2026
घोषणा की तारीख/Date of Pronouncement	:	19.02.2026

आदेश /O R D E R

PER RAVISH SOOD, JM:

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, dated 17.11.2025, which in turn arises from the order passed by the Assessing Officer (for short, "A.O") under section 143(3) of the Income-Tax Act, 1961 (for short, "the

Act”), dated 09.12.2016 for the Assessment Year 2014-15. The assessee has assailed the impugned order on the following grounds of appeal:

- “1. That under the facts and circumstances of the case, the order passed u/143(3) of the I.T. Act dt: 09-12-2016, which was upheld by the Ld.CIT(A), NFAC vide order passed u/s 250 of the I.T. Act dt: 17-11-23, is not in accordance with the facts of the case and the provisions of law.
2. The Ld. CIT(A) erred in law and on facts in confirming the assessment completed u/s 143(3) of the IT Act, 1961, which is contrary to the facts of the case.
3. The Ld. CIT(A) erred in upholding the addition of Rs. 13,00,800/- made by the AO u/s 68 of the IT Act, 1961 towards alleged unexplained cash credits, without considering submissions made by the assessee.
4. The Ld. CIT(A) also erred in confirming the addition of Rs. 9,39,350/-u/s 69 of the IT Act, 1961 towards alleged unexplained investment, ignoring the explanations furnished by the assessee.
5. The authorities below have failed to discharge the onus cast upon the department to prove that the amounts in question are unexplained and belong to the assessee, and in the absence of such proof, the impugned additions are arbitrary and untenable.
6. For these and other grounds that may be urged at the time of hearing, the appellant prays that the order passed by the learned CIT (A) be set aside in the interest of justice.”

2. Succinctly stated, the assessee had filed his return of income for Assessment Year (AY) 2014-15 on 24.09.2015, declaring an income of Rs. 6,59,370/-. Thereafter, the A.O vide his order passed under section 143(3) of the Act, dated 09.12.2016 determined the income of the assessee at Rs.28,99,520/- after making two additions viz., (i) addition of unexplained cash deposits in savings Bank account 52048970705: Rs.13,00,800/-; and (ii) addition towards unexplained investment towards purchase of property: Rs.9,39,350/-.

3. Aggrieved, the assessee carried the matter in appeal before the CIT(A). As the assessee had failed to participate in the proceedings before the CIT(A), therefore, the latter, on the said count itself, dismissed the appeal.

4. The assessee aggrieved with the order of the CIT(A) has carried the matter in appeal before the Tribunal.

5. Shri C. Subrahmanyam, CA, Learned Authorised Representative (for short “Ld.AR”) for the assessee, at the threshold of hearing of the appeal, submitted that the same involves a delay of 474 days. Elaborating on the reason leading to the delay, the Ld. AR submitted that the same had crept in because the assessee, during the relevant period, was suffering from certain chronic medical ailments, viz., hypertension, diabetes, memory-related issues, and neurological disorder. The Ld.AR submitted that the assessee had suffered a neurological issue and had remained admitted in a hospital under the care of a neurologist for necessary treatment. The Ld.AR submitted that it was because of the aforesaid medical ailments that the assessee had failed to file the present appeal within the prescribed time period. The Ld.AR submitted that it was only in the month of May, 2025, when the assessee had received a phone call from the Income Tax Department regarding the outstanding tax demand in his case, that he had realized about his aforesaid inadvertent omission in filing the appeal and had immediately filed the same, which, however, by the time involved a delay of 474 days. The Ld. AR to buttress his aforesaid claim had drawn our attention to the application filed by the assessee seeking condonation of the delay, supported with an “affidavit” dated 26.11.2025 and copies of medical certificates/prescriptions/reports.

6. Per contra, Shri D. Hema Bhupal, Ld. Senior Departmental Representative (hereinafter in short “Ld. DR”) vehemently objected to the seeking of condonation of the delay involved in filing the present appeal by the assessee appellant. The Ld. DR submitted that as the delay involved in the present appeal was not only inordinate but also not supported by any justifiable reason, therefore, the same does not merit condonation.

7. I have thoughtfully considered the contentions advanced by the Learned Authorised Representatives of both parties on the reasons leading to the delay in filing the present appeal.

8. Admittedly, it is a matter of fact that the delay of 474 days involved in filing the present appeal is inordinate. Although the Ld.AR has stated that the delay in filing the present appeal had crept in for the reason that the assessee, during the relevant period, was suffering from certain chronic medical ailments, viz., hypertension, diabetes, memory-related issues, and neurological disorders, which had affected his memory and thus resulted in an inadvertent omission on his part to file the present appeal within the prescribed time, but I am unable to persuade myself to subscribe to the same. I say so, for the reason that a close perusal of the medical certificates/ discharge summary/lab reports that have been filed by the assessee before me reveals that the same pertain to a period much subsequent to the date on which the assessee was obligated to have filed the present appeal. As observed by me hereinabove, the assessee was obligated to have filed the appeal against the impugned order passed by the CIT(A) dated 17.11.2023 within a period of 60 days i.e., up to 16.01.2024, but the medical

certificates/reports/discharge summary filed before me viz., (i) discharge summary of Apollo Hospital dated 15.11.2025 to 19.11.2025; (ii) Radiology report of Apollo Hospital dated 22.11.2025; and (ii) Medical Report of Sri Amrutha hospital dated 23.10.2025, all pertain to a period much subsequent thereto. Accordingly, as the aforementioned medical certificates placed on record by the assessee are much subsequent to the date when he was required to have filed the present appeal, therefore, the same would by no means explain the delay involved in filing the present appeal.

9. Although I find that the law is well settled that while courts are expected to adopt a liberal approach in considering petitions for condonation of delay where sufficient cause is shown, such liberality cannot be extended to condone inordinate delay where the explanation is vague, casual, or lacking in bona fides. My aforesaid view is supported by the order of the **Hon'ble Supreme Court in Office of the Chief Post Master General & Ors. v. Living Media India Ltd. & Anr. (2012) 348 ITR 7 (SC)**, wherein it was held as under:

“It is not that a delay of a few days is to be condoned automatically. The law of limitation is founded on public policy. The courts have to exercise discretion only when sufficient cause is shown and not in a routine manner.”

Similarly, in **Basawaraj & Anr. v. Special Land Acquisition Officer (2013) 14 SCC 81**, the **Hon'ble Supreme Court** had observed, as under:

“The expression ‘sufficient cause’ should be construed strictly and not liberally merely to benefit a litigant who is negligent. Delay cannot be condoned merely because the Government or a private party has a good case on merits. The applicant must explain each day’s delay satisfactorily.”

Further, the **Hon'ble Supreme Court** in **P.K. Ramachandran v. State of Kerala (1997) 7 SCC 556** has categorically held that:

“Law of limitation may harshly affect a particular party but it has to be applied with all its rigour when the statute so prescribes. Courts have no power to extend the period of limitation on equitable grounds.”

10. Accordingly, by applying the above principles to the present case, I find that the explanation offered by the assessee regarding the reason leading to the delay in filing the appeal before the CIT(A) is devoid and bereft of any substance. I further find that the **Hon'ble Supreme Court** in **Union of India v. Popular Construction Co. (2001) 8 SCC 470**, had observed that limitation provisions are based on sound public policy — to ensure certainty, finality, and avoidance of stale claims. In the instant case, as the assessee has failed to come forth with any plausible explanation leading to the inordinate delay of 474 days involved in filing the present appeal, therefore, I am constrained to dismiss the appeal on the ground of limitation itself.

11. Resultantly, the appeal filed by the assessee is dismissed in terms of my aforesaid observations.

Order pronounced in the open court on 19th February, 2026.

Sd/-
(रवीश सूद)
(RAVISH SOOD)
न्यायिक सदस्य/JUDICIAL MEMBER

Dated:19.02.2026
*Giridhar, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **Tirumala Rao Battu**
10-4-29/1, Kailash Nagar
Gajuwaka S.O.
Visakhapatnam – 530026
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax Officer, Ward-3(1)**
Visakhapatnam
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam