

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD “SM-A” BENCH : HYDERABAD

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER  
AND  
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

ITA.Nos.1243 & 1200/Hyd/2024  
Assessment Years 2010-2011 & 2011-2012

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| Papaiah Pulipati,<br>8-2-608/18, Priya<br>Nilayam, Road No.10,<br>Banjara Hills, Hyderabad.<br>Telangana. PIN – 500 034<br><b>PAN ADYPP6573G</b> | vs. | The Income Tax Officer,<br>Ward-14(1), IT Towers,<br>AC Guards, Hyderabad.<br>PIN – 500 004.<br>Telangana. |
| (Appellants)   |     | (Respondent)   |

|                |                              |
|----------------|------------------------------|
| For Assessee : | Shri AV Raghuram, Advocate   |
| For Revenue :  | Shri Karthik Manickam, Sr AR |

|                         |            |
|-------------------------|------------|
| Date of Hearing :       | 10.02.2025 |
| Date of Pronouncement : | 24.02.2025 |

**ORDER**

**PER G. MANJUNATHA, A.M. :**

These assessee’s twin appeals ITA.Nos.1243 And& 1200/Hyd/2024 are directed against the respective orders dated 01.07.2024 and 02.07.2024 of the learned Addl./JCIT(A)-1, Ludhiana, relating to assessment years 2010-2011 and 2011-2012, respectively. Since common issues are involved except varying sums in both these

appeals, these appeals were heard together and are being disposed of by this single consolidated order for the sake of convenience and brevity.

2. Facts of the case, in brief, are that the assessee is an individual having income from house property, income from business or profession, agricultural income etc., and filed his return of income on 31.07.2010. The said return was processed by the CPC u/sec.143(1)(a) of the Act and a tax demand of Rs.1,20,140/- was issued to the assessee. The contention of the assessee is that he had clubbed his minor daughter's house property income of Rs.7,37,766/- u/sec.64(1A) of the Act along with his income and filed the return for the impugned assessment year 2010-2011. The assessee, thereafter, filed rectification application u/sec.154 of the Act before the jurisdictional Assessing Officer duly enclosing the original TDS certificates of his daughter by claiming refund of Rs.93,880/- out of the total demand raised by the CPC of Rs.1,20,140/-, the said rectification application was rejected by the jurisdictional Assessing Officer on account of delay in filing it. For the assessment

year 2011-2012 the tax demand raised by the Assessing Officer was at Rs.60,850/- vide order dated 11.11.2011 passed u/sec.143(1) of the Act, on similar circumstances.

3. On being aggrieved, the assessee carried the matter in appeals before the learned CIT(A). The learned CIT(A) noted the order appealed against was served upon the assessee on 29.03.2012 and 11.11.2011 and as per sec.249(2) the due date for filing of appeal against the order u/sec.143(1) was available to the assessee till 27.04.2012 and 11.12.2011 for the impugned assessment years 2010-2011 and 2011-2012, respectively. Since the assessee has filed the appeals before the learned CIT(A) after a long lapse of 10 years 10 months 19 days delay for the assessment year 2010-11 and for the assessment year 2011-2012 there was a delay of 11 years 03 months and 05 days, the learned CIT(A) dismissed the appeals of the assessee on account of inordinate delay.

4. Aggrieved by the orders of the learned CIT(A), the assessee carried the matter in appeals before the Tribunal with a delay of 35 days and 50 days for the impugned

assessment years 2010-2011 and 2011-2012, respectively and reiterated his submissions made before the lower authorities.

5. The Learned DR, on the other hand, strongly opposed for condonation of delay and submitted that there was an inordinate delay in filing the appeals before the learned CIT(A) and since the assessee was unable to explain the day-to-day delay, the learned CIT(A) rightly dismissed the appeal of the assessee. He accordingly submitted that the order of the learned CIT(A) be confirmed.

6. We have heard the rival submissions of both the parties and perused the material available on record. We find that there is no dispute between the parties that the assessee had filed his appeals before the learned CIT(A) with a delay of 10 years 10 months and 19 days and 11 years 03 months and 05 days for the impugned assessment years 2010-2011 and 2011-2012, for which, there were no proper day-to-day explanation offered by the assessee. We note that the delays are of two kinds i.e., normal delay and inordinate delay. In case of former one, the Court's/Tribunal's always

take a lenient view to condone such normal delays and proceed to decide the matter in issue before it on merits in the interest of substantial justice. However, in the present cases, there was an inordinate delay of more than 10 years and 11 years for the impugned assessment years 2010-2011 and 2011-2012, respectively, and admittedly, the assessee could not explain the day-to-day delay before the learned CIT(A). Even before the Tribunal also, the assessee had filed the appeals with a delay of 35 days and 50 days for the impugned assessment years 2010-2011 and 2011-2012, respectively. In a latest Judgment while dealing with the condonation of delay applications, the Hon'ble Supreme Court in the case of Pathapati Subba Reddy (died) repled. By L.Rs & Ors vs. Spl. Deputy Collector, LA in SLP (CIVIL) No.31248 of 2018 dated 08.04.2024 had dismissed the appeal of the assessee on account of an inordinate delay of 5-6 years in filing the appeal before Hon'ble High Court of Andhra Pradesh and affirmed the order of the Hon'ble High Court of Andhra Pradesh, by considering various Judgments

and Limitation Act also. We, therefore, taking the spirit from the recent Judgment of Hon'ble Supreme Court in the case of Pathapati Subba Reddy (died) (supra), dismiss the appeals of the assessee as there were no 'sufficient cause' shown by the assessee which could convince the Bench to condone the impugned delays of 10 years 10 months and 19 days and 11 years 03 months and 05 days for the impugned assessment years 2010-2011 and 2011-2012 in filing the appeals before the learned CIT(A). We, therefore find no infirmity in the orders of the learned CIT(A) and accordingly, we confirm his orders. The grounds raised by the assessee are dismissed in both these appeals.

7. In the result, appeals of the assessee ITA.Nos.1200 and 1243/Hyd./2024 of the Assessee are dismissed. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 24.02.2025.

Sd/-  
[LALIET KUMAR]  
JUDICIAL MEMBER  
Hyderabad, Date 24<sup>th</sup> February, 2025  
VBP

Sd/-  
[G.MANJUNATHA]  
ACCOUNTANT MEMBER

Copy to

|    |                                     |
|----|-------------------------------------|
| 1. | The appellant                       |
| 2. | The respondent                      |
| 3. | The CIT(A), Hyderabad concerned     |
| 4. | The PCIT, Hyderabad concerned       |
| 5. | The DR ITAT 'SM-A" Bench, Hyderabad |
| 6. | Guard File                          |

//By Order//

//True Copy//

Sr. Private Secretary : ITAT :  
Hyderabad Benches, Hyderabad.