



**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA

INCOME TAX TRIBUNAL APPEAL No.21 of 2026

DATE: 09.03.2026

Between :

Ravi Kumar Kandala.

...Appellant

AND

The Income Tax Officer, Ward 12(6), Hyderabad,
Aaykar Bhawan, Opposite LB Stadium,
Basheer Bagh, Hyderabad-500004, Telangana.

...Respondent

JUDGMENT: *(per the Hon'ble Sri Justice P. Sam Koshy)*

The instant appeal has been filed by the appellant under Section 260A of the Income Tax Act, 1961 (for short 'the Act') assailing the order dated 10.06.2025, in ITA No.333/Hyd/2025, passed by the Income Tax Appellate Tribunal, Hyderabad 'B' Bench, Hyderabad, (for short the 'Tribunal') for the assessment year 2011-12.

2. Heard Mr. Kailash Nath P.S.S., learned counsel for the appellant; and Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department appearing on behalf of the respondent.
3. *Vide* the impugned order; the Tribunal has rejected an appeal filed by the appellant on the ground of it being barred by limitation.
4. The brief facts relevant for adjudication of the present appeal are that the Assessing Officer had passed an assessment order under Section 143(1) of the Act against the appellant on 31.03.2014 raising a net demand of Rs.10,43,210/-. Aggrieved by the said assessment order, the appellant preferred a statutory appeal before the Commissioner of Income Tax (Appeals). The said appeal before the Commissioner of Income Tax (Appeals) was filed with a delay of 142 days, which subsequently stood condoned. However, subsequently when the appeal was taken up for hearing, as there was no representation on behalf of the appellant before the Commissioner of Income Tax (Appeals) in spite of repeated opportunities being given, upholding the assessment order, the Commissioner of Income Tax (Appeals) dismissed the statutory appeal

vide order dated 06.01.2017. Though the appeal stood dismissed on 06.01.2017 by the Commissioner of Income Tax (Appeals), the subsequent appeal before the Tribunal was filed on 25.02.2025 with a delay of 2913 days. Along with the appeal, the appellant had also filed a condone delay petition seeking condonation of delay of 2913 days. *Vide* the impugned order, the Tribunal also rejected the condone delay petition and as a consequence the appeal preferred by the appellant also stood dismissed. It is this dismissal of the appeal filed by the appellant which has led to filing to filing of the instant appeal.

5. The question of law raised by the appellant in the present appeal is “whether the Tribunal was justified in not allowing the condone delay petition condoning the delay of 2913 days in preferring the appeal under Section 253 of the Act?”

6. It was the contention of the learned counsel for the appellant that the Tribunal failed to appreciate the fact that there was no effective service of notice issued by the Commissioner of Income Tax (Appeals) before dismissing the appeal. According to the learned counsel for the

appellant after the appeal was filed before the Commissioner of Income Tax (Appeals) challenging the assessment order, no notices were issued to the consultant whose address was given for service of notice. As such, the consultant could not follow up the appeal effectively. According to the learned counsel for the appellant the notice sent by the Commissioner of Income Tax (Appeals) was at the earlier residence of the appellant which he had subsequently changed, as in between, he had lost his father at whose house he was residing and which he had vacated and shifted to new premises.

7. It was also the contention of the learned counsel for the appellant that neither the service was affected upon the consultant, nor was it affected upon the appellant. That the decision rendered by the Commissioner of Income Tax (Appeals) on 06.01.2017 could not be challenged within a reasonable time, and it only recently in January, 2025 that he came to know about the passing of the order by the Commissioner of Income Tax (Appeals) and thereafter he had applied for a certified copy and filed an appeal before the Tribunal on 25.05.2025 with a delay of 2913 days.

8. It was also the contention of the learned counsel for the appellant that from the perusal of the memo of appeal filed before the Commissioner of Income Tax (Appeals) itself; it would clearly reflect that the address given for issuance of notice and the other intimation to be made by the authorities was that of the consultant; however, the notices were not issued at the said address. This establishes that the notice was issued not at a place which was given for issuance of notice in the memo of appeal. Thus, *prima facie*, the appellant was deprived of participating in the proceedings before the appellate forum.

9. For all the aforesaid reasons, the learned counsel for the appellant prayed for setting aside of the impugned order passed by the Tribunal and the matter be remitted back to the Tribunal for deciding the appeal on merits, rather than rendering the appellant remediless against the order of the Commissioner of Income Tax (Appeals).

10. *Per contra*, the learned Senior Standing Counsel for Income Tax Department contended that it was the appellant himself who had preferred an appeal before the Commissioner of Income Tax (Appeals)

that too with a delay of 142 days. Though the delay of 142 days was condoned, it was the responsibility of the appellant himself to have followed up the appeal before the Commissioner of Income Tax (Appeals).

11. It was further contended by the learned Senior Standing Counsel for Income Tax Department that even otherwise there is no element of due diligence to have been shown on behalf of the appellant both while the appeal was pending before the Commissioner of Income Tax (Appeals) and also having not made any follow up to find out the updates of the said appeal for a considerable long period of time, which the appellant was in fact required to make, as it was his appeal and the appellant had already suffered an order at the hands of the Assessing Officer.

12. Lastly, it was contended by the learned Senior Standing Counsel for Income Tax Department that the delay of 2913 days has not been sufficiently explained and the explanation so given is not satisfactory

and the inordinate delay of 2913 days is also almost a little less than 8 years of time.

13. Having heard the contentions put forth on either side and on perusal of records, admittedly the appellant had preferred an appeal before the Commissioner of Income Tax (Appeals) aggrieved of the assessment order passed by the Assessing Officer. In the memo of appeal before the Commissioner of Income Tax (Appeals) itself, the address for issuance of notice and other intimations to be made were that of the consultant, who had preferred the appeal on behalf of the appellant. However, the notices were issued to the address of the appellant but not at the address of the consultant. The appellant has on affidavit stated that the address given so far as the appellant is concerned was changed and hence the notices which were issued by the Commissioner of Income Tax (Appeals) at his old residence could not be served upon him.

14. In the aforesaid admitted factual matrix of the case, admittedly there was no representation on behalf of the appellant when the appeal was being decided. Though there was no representation on behalf of the

appellant, the Commissioner of Income Tax (Appeals) has decided the appeal on merits affirming the order of the Assessing Officer. Another aspect which has been revealed during the proceedings is that the appellant had lost his father during the relevant point of time, which also had created certain difficult situations at the domestic front so far as the appellant is concerned. True it is that there is an inordinate delay on the part of the appellant in preferring an appeal before the Tribunal, that too, of 2913 days. But the said delay if not condoned, the appellant would be left remediless against the assessment order which has been confirmed on merits by the Commissioner of Income Tax (Appeals).

15. In view of the same, we are of the considered opinion that subject to the appellant depositing a heavy costs of Rs.50,000/- (Rupees Fifty Thousand Only) to the Telangana State Legal Services Authority, Hyderabad, within a period of two weeks from date of receipt of a certified copy of this order, the appeal before the Tribunal i.e. ITA No.333/Hyd/2025 would stand restored to its original number and the delay of 2913 days in filing of the appeal would also as a consequence gets condoned. The Tribunal is directed to decide the appeal i.e. ITA

No.333/Hyd/2025 on its own merits subject to the appellant depositing the aforesaid amount within a period of two weeks. Let the appellant thereafter enter appearance before the Tribunal on 06.04.2026. Considering the assessment order to be that of the assessment year 2011-12, let the appeal itself be decided as expeditiously as possible.

16. The instant appeal accordingly stands allowed.

17. As a sequel, miscellaneous petitions pending if any, shall stand closed. However, there shall be no order as to costs.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

Date: 09.03.2026
GSD