

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**VISAKHAPATNAM BENCH, VISAKHAPATNAM**  
**(through web-based video conferencing platform)**

**श्री एन के चौधरी, न्यायिक सदस्य एवं श्री डि.एस.सुन्दर सिंह, लेखा सदस्य के समक्ष**  
**BEFORE SHRI N.K.CHOUDHRY, JUDICIAL MEMBER &**  
**SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.93/ Viz/2019 to 95/Viz/2019**  
**(निर्धारण वर्ष/Asst.Year: 2008-09, 2009-10 and 2012-13 respectively)**

Pilli Santosh Krishna Vs Asst.Commissioner of  
D.No.45-57-10/1/1, Narasimha Nagar Income Tax  
Visakhapatnam Central Circle-2  
Visakhapatnam

**[PAN : BPFPP8326B]**

**आयकर अपील सं./I.T.A.No.96/ Viz/2019 and 97/Viz/2019**  
**(निर्धारण वर्ष/Assessment Year: 2010-11 and 2012-13)**

Pilli Raja Raghavendra Vs. Asst.Commissioner of  
D.No.45-57-10/1/1, Narasimha Nagar Income Tax  
Visakhapatnam Central Circle-2  
Visakhapatnam

**[PAN : BLNPP1916P]**

**आयकर अपील सं./I.T.A.No.99/ Viz/2019 and 100/Viz/2019**  
**(निर्धारण वर्ष/Assessment Year: 2012-13 and 2013-14)**

Pilli Nooka Raju Vs. Asst.Commissioner of  
D.No.45-57-10/1/1, Narasimha Nagar Income Tax  
Visakhapatnam Central Circle-2  
Visakhapatnam

**[PAN : AHIPP3381L]**

**आयकर अपील सं./I.T.A.No.101/ Viz/2019 to 103/Viz/2019**  
**(निर्धारण वर्ष/Assessment Year: 2008-09 to 2010-11)**

Pilli Sujatha Vs. Asst.Commissioner of  
D.No.45-57-10/1/1, Narasimha Nagar Income Tax  
Visakhapatnam Central Circle-2  
Visakhapatnam

**[PAN : AJOPP0031F]**

**(अपीलार्थी/ Appellant)**

**(प्रत्यर्थी/ Respondent)**

**I.T.A.No.93/Viz/2019 to 97/Viz/2019 and 99/Viz/2019 to 103/Viz/2019**  
**Pilli Santosh Krishna & Others, Visakhapatnam** 

अपीलार्थी की ओर से/ Appellant by : Shri G.V.N.Hari, AR  
 प्रत्यार्थी की ओर से / Respondent by : Shri D.K.Sonowal, CIT, DR  
 सुनवाई की तारीख / Date of Hearing : 23.12.2020  
 घोषणा की तारीख/Date of Pronouncement : .12.2020

### **आदेश /ORDER**

**Per Shri D.S.Sunder Singh, Accountant Member :**

#### **Condonation of delay**

All these appeals are filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-3, Visakhapatnam dated 15.10.2018 with the delay of 54 days . The orders of the Ld.CIT(A) were received by the assessee on 11.11.2018 and the assessee ought to have filed the appeal on or before 10.01.2019. However, the appeals are filed before the ITAT on 05.03.2019 with the delay of 54 days. The assessee explained the reasons for delay as under :

*"Sri P. Nooka Raju, father of the appellant has been suffering from diabetes and hyper tension for a longtime. Since 2018, he had been suffering from extreme weakness, numbness and pain in the limbs and loss of Sensation. He was advised to take complete bed rest for at least 2 months. Sri P. Nookaraju had been managing the affairs of the appellant. Since, he had become sick, the appeal could not be filed within time. As soon as he recovered, he took all the necessary steps for filing the appeal and the appeal could be filed on 05.03.2019.*

*As explained above, the delay of 54 days in filing the appeal was due to reasons stated above that were beyond the control of the petitioner. The delay is neither intentional nor deliberate. Therefore, it is respectfully prayed that the delay of 54 days may kindly be condoned and appropriate orders may kindly be passed in the interests of substantial justice.*

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*Inconvenience caused in the matter is regretted.”*

2. When the appeal is taken up for hearing, the Ld.AR submitted that the assessee intends to go for Vivad Se Vishwas Scheme and settle the issue with an intention to put an end for protracted litigation. The Ld.AR further submitted that unless the delay is condoned, the assessee is not permitted to go for settlement under Vivad Se Vishwas Scheme, therefore, requested to condone the delay and admit the appeal to give way to the assessee to go for Vivad Se Vishwas Scheme.

3. On the other hand, the Ld.DR did not object for condoning the delay and admitting the appeal.

4. We have heard both the parties and gone through the petition for condonation of delay. In the instant case, the delay was due to ill health of Nookaraju who is the main member of the family and the assessee intends to go for Vivad Se Vishwas Scheme and settle the issue once for all and put an end to the litigation. Unless the delay is condoned, the assessee is not entitled to go for the scheme envisaged for settlement of the long pending disputes. Taking into consideration all facts and circumstances, we are of the considered opinion that the delay needs to be condoned in the interest of justice as well to end litigation. Accordingly, we condone the delay and admit the appeal. The case is posted for hearing on 23.02.2021. Since the

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date is pronounced in the open court, no separate notice is required to be issued separately for both the parties.

5. In the result, the delay is condoned and the appeal is admitted.

Order pronounced in the open court on 23<sup>rd</sup> December, 2020.

Sd/- (एन के चौधरी) (N.K.CHOUDHRY)	Sd/- (डि.एस.सुन्दर सिंह) (D.S.SUNDER SINGH)
न्यायिक सदस्य /JUDICIAL MEMBER	लेखा सदस्य REB MEM TNATNUOCCA/
दिनांक /Dated :23.12.2020	
L.Rama, SPS	

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

1. निर्धारिती/ The Assessee- (i) Pilli Santosh Krishna (ii) Pilli Raja Raghavendra (iii) Pilli Nooka Raju (iv) Pilli Sujatha, D.No.45-57-10/1/1, Narasimha Nagar Visakhapatnam
2. राजस्व/The Revenue –Asst..Commissioner of Income Tax, Central Circle-2, Visakhapatnam
3. The Principal Commissioner of Income Tax (Central), Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

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आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam