

**THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A-SMC", HYDERABAD**

BEFORE SHRI B. RAMAKOTAIAH, ACCOUNTANT MEMBER

**ITA No.1111/Hyd/2017
Assessment Year: 2010-11**

Shri T. Prashanth Reddy, Hyderabad.	vs.	ITO, Ward – 12(3), Hyderabad.
PAN – ALGPP2134D		

(Appellant)

(Respondent)

Assessee by :	Shri S. Rama Rao
Revenue by :	Smt. B.K. Vishnu Priya

Date of hearing :	12-07-2018
Date of pronouncement :	18-07-2018

ORDER

PER SHRI B. RAMAKOTAIAH, AM:

This is an appeal by Assessee against the ex-parte order of Ld. CIT(A)-5, Hyderabad dated 28.02.2017.

1.1 The appeal is filed with a delay of six days and Assessee has filed a petition explaining the delay that he was undergoing treatment for viral fever up to 27.06.2017, due to which the said delay was occurred and after recovery only contacted the advocate for filing the appeal. To this effect he filed an affidavit and medical certificate. I am satisfied that there is sufficient reason for filing the appeal belatedly. The delay of six days is hereby condoned and the appeal is admitted to be decided on merits.

2. Briefly stated facts are that Assessee is an individual deriving income from salary. On noticing that assessee had various deposits in the bank account, A.O asked Assessee

to explain the source of deposits. Assessee explained that the deposits are from his father Shri T. Anantha Reddy and also amount received from Shri G. Venkatesh Kumar for payments of credit cards used by Shri G. Venkatesh Kumar. A.O, however, noticed that Assessee has not explained an amount of Rs. 15,76,000/- out of the total deposits of Rs. 27.42 lakhs and added the above amount.

3. When the appeal has preferred before the Ld. CIT(A), Ld. CIT(A) could not serve any notices to Assessee and so he has disposed of the appeal on merits ex-parte-qua-Assessee.

4. Even though Assessee has raised various grounds, it was submitted that Assessee has shifted his residential address from Miyapur to Attapur and that was the reason why the notices issued by Ld. CIT(A) could not be responded to. It was submitted that if an opportunity is given, Assessee will explain all the sources of funds as Assessee is only a salaried employee.

5. Considering the prayer made by Assessee and noticing that Assessee's address has been shifted from Miyapur to Attapur, I am satisfied that the notices issued by Ld. CIT(A) could not be served on Assessee. Since Assessee has furnished various details in paper book before this Forum, in the interest of justice, I set aside the order of the A.O and CIT(A) and restore the appeal to the file of the A.O to consider the issue of cash deposits in bank accounts afresh. Assessee should be given due opportunity in the

course of the assessing proceedings. With these directions, appeal considered allowed for statistical purposes.

6. In the result, appeal filed by Assessee is allowed for statistical purposes.

Pronounced in the open court on 18th July, 2018.

Sd/-
(B. RAMAKOTIAH)
ACCOUNTANT MEMBER

Hyderabad, Dated 18th July, 2018.

KRK

- 1) *T. Prashanth Reddy, 301, Shanti Block, Medha Rejoice Apartment, 3-4-103, Radhakrishna Colony, Attapur, Hyderabad – 500 048.*
- 2) *ITO, Ward – 12(3) Hyderabad.*
- 3) *CIT(A) -5, Hyderabad.*
- 4) *The Addl. CIT, Range-12, Hyderabad.*
- 5) *The Departmental Representative, I.T.A.T., Hyderabad.*
- 6) *Guard File*