

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD

BEFORE V. DURGA RAO, JUDICIAL MEMBER
AND
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

ITA No. 373/Hyd/2017			
Assessment Year: 2012-13			
Smt. Renuka Butta, Hyderabad. PAN: AEWPB 6839 A	Vs.	ACIT, Circle-2(2), Hyderabad.	
(Appellant)		(Respondent)	
Assessee by:	Sri Mohd. Afzal		
Revenue by:	Sri K. Gopala Krishna, DR		
Date of hearing:	12/03/2019		
Date of pronouncement:	15/03/2019		

ORDER

PER V. DURGA RAO, J.M.:

This appeal filed by the assessee is directed against the order of the CIT(A)-2, Hyderabad dated 24/11/2016 for the assessment year 2012-

13. In this appeal, assessee has raised the following grounds of appeal:-

- "1. The order of the Ld CIT (A) is against the law, weight of evidence and probabilities of case.*
- 2. The Ld CIT(A) erred in confirming an addition of Rs. 1,25,48,449/- as deemed dividend.*
- 3. The Ld CIT(A) erred in confirming an addition of Rs. 30,00,000/- which is the addition made u/s 68 of the IT Act, in spite of proving identity of the loan creditor,*

genuineness of the transaction and creditworthiness of the creditor.”

2. When this appeal is taken up for hearing, Learned Counsel for the assessee briefly narrated the facts of the case and submitted that the assessee could not appear before the CIT (A) because of the circumstances beyond her control and therefore, one more opportunity may be given to the assessee to substantiate her case before the CIT(A).

3. On the other hand, Learned Departmental Representative submitted that though sufficient opportunities were given to the assessee, she has not even appeared before the CIT (A) and therefore, no further opportunity is required to be given to the assessee.

4. We have heard both the parties and perused the material available on record. After hearing the Ld AR, we find that the assessee could not appear before the CIT (A) though she has been given sufficient opportunities because of the circumstances beyond her control and therefore, in the interest of justice, in our considered opinion, the assessee may be given one more opportunity following the principles of natural justice. Accordingly, we set-aside the order of the CIT(A) and direct the CIT (A) to adjudicate the appeal afresh on merits after affording a reasonable opportunity of being heard to the assessee. We

also direct the assessee to appear before the CIT(A) on the date of hearing as fixed by the CIT(A). Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

Pronounced in the open Court on 15th March, 2019.

Sd/-
(D.S. SUNDER SINGH)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Hyderabad, Dated:15th March, 2019

OKK

Copy to:-

1)	Mohd. Afzal, Advocate, 11-5-465, Sherson's Residency, Flat No.402, Criminal Courtj Road, Red Hills, Hyderabad-04.
2)	ACIT, Circle 2(2), Signature Towers, Kondapur, Hyderabad.
3)	The CIT(A)-2, Hyderabad
4)	The Pr. CIT-2, Hyderabad
5)	The DR, ITAT, Hyderabad
6)	Guard File