

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH 'A', HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No. 1313/Hyd/2018
Assessment Year: 2013-14

Suresh Chebrolu,
Hyderabad.

vs. Income-tax Officer,
Ward – 11(2), Hyderabad.

PAN – AHNPC 2432 L

Appellant

Respondent

Assessee by: Shri T. Chaitanya Kumar
Revenue by: Smt. Neeju Gupta

Date of hearing: 28/03/2019
Date of pronouncement: 05/04/2019

ORDER

PER S. RIFAUR RAHMAN, AM:

This appeal filed by the assessee is directed against the order of CIT(A) – 5, Hyderabad, dated, 22/02/2018 for AY 2013-14`.

2. Brief facts of the case are, the assessee an individual filed his return of income for AY 2013-14 on 26.05.2014 admitting total income of Rs. 2,08,920/-. The case was converted to scrutiny as per CASS guidelines for the reasons., "to examine cash deposits in savings bank account more than the: turnover." As there was no compliance to the hearing notices issued during the course of assessment proceedings, the. AO completed the assessment u/s. 144 on 29.03.2016, with a total income of Rs. 22,93,250/-.

3. Aggrieved by the order of AO, the assessee preferred an appeal before the CIT(A), who dismissed the appeal of the assessee in-limine on the ground that there was no compliance from the assessee to the notices issued.

4. Aggrieved by the order of CIT(A), the assessee is in appeal before us contending that the CIT(A) erred in confirming the action of the AO without giving any further opportunity.

5. Considered the rival submissions and perused the material on record. We find that since there was no compliance from the assessee to the hearing notices issued by the AO as well as CIT(A), the appeal of the assessee was dismissed in limine by the revenue authorities without going into the merits of the case. To meet the ends of justice, one more opportunity may be granted to the assessee to appear before the AO and represent his case on merits. Accordingly, we remit the issue back to the file of AO with a direction to decide the issue in accordance with law after providing reasonable opportunity of being heard to the assessee in the matter. The assessee is directed to cooperate with the AO to complete the assessment.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Pronounced in the open court on 5th April, 2019.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Hyderabad, dated 5th April, 2019.

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Copy forwarded to:

1. *Suresh Chebrolu, C/o T. Chaitanya Kumar, Advocate, Flat No. 102, Gouri Apartment, Urdulane, Himayatnagar, Hyderabad.*
2. *ITO, Ward – 11(2), Hyderabad.*
3. *CIT(A) - 5, Hyderabad*
4. *Pr. CIT – 5, Hyderabad*
5. *The DR, ITAT, Hyderabad*
6. *Guard File*