

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

	ITA No.1042/Hyd/2016		
	Assessment Year: 2001-02		
Yamasani Madhusudhan Rao, H.No. 5/1009-3-2, Lashkarsingaram, Hanamko0nda, Warangal District. PAN: AAKPY 6521 G	Vs.	Deputy Commissioner of Income Tax, Circle-1, Warangal.	
(Appellant)		(Respondent)	
	Assessee by:	Sri S. Rama Rao	
	Revenue by:	Sri Mookambikeyan S – DR	
	Date of hearing:	30/09/2019	
	Date of pronouncement:	01/10/2019	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-10, Hyderabad date 01/12/2015 in appeal No. 0443/CIT(A)-10/2015-16 passed U/s. 143(3) r.w.s 147 & U/s. 250(6) of the Act for the assessment year 2001-02.

2. The assessee has raised several grounds in his appeal however, the cruxes of the issue are that the Ld. CIT (A) has erred by holding that reopening of the assessment U/s. 147 of the Act is valid and further in

confirming the addition of Rs. 6,97,300/- made by the Ld. AO towards unexplained cash deposited in the bank account of the assessee.

3. At the outset, the Ld. AR submitted before me that the Ld. CIT (A) has passed ex-parte order by not affording opportunity to the assessee of being heard. It was therefore pleaded that the matter may be remitted back to the file of the Ld. CIT (A). The Ld. DR on the other hand vehemently opposed to the submission of the Ld. AR.

4. After hearing both the parties, I do not find much strength in the submission of the Ld. AR. On perusing the order of the Ld. CIT (A), I find that the Ld. CIT (A) has provided several opportunities to the assessee of being heard as the case was posted as many as 18 times. However, considering the prayer of the Ld. AR, I hereby provide one more final opportunity to the assessee in order to present his case before the Ld. CIT (A) and accordingly I hereby remit the matter back to the file of the Ld. CIT (A) for de novo consideration. I also hereby direct the assessee / his representative to promptly appear before the Ld. CIT (A) without seeking unnecessary adjournments on frivolous grounds and cooperate with the Revenue in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with merit and law based on the materials on record.

5. In the result, appeal of the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on 01st October, 2019.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 01st October, 2019

OKK

Copy to:-

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- 2) DCIT Circle-1, Warangal.
- 3) The CIT(A)-10, Hyderabad
- 4) The Pr. CIT-10, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File