

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

	ITA No. 1643/Hyd/2018		
	Assessment Year: 2010-11		
Sri Puchakayala Yalamandeswara Rao, H. No. 1-91, Ruthu Nagar, Nandyal (M), Kurnool Dist. PAN: AHPPR 1388 C	Vs.	Income Tax Officer, Ward-1, Nandyal.	
(Appellant)		(Respondent)	
Assessee by:		Sri A.V. Raghuram for Samuel Nagadesi, AR	
Revenue by:		Smt. Anjala Sahu, 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), Kurnool in appeal No. 218/CIT(A)/KNL/2012-13, dated 14/03/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2010-11.

2. The assessee has raised three grounds in his appeal however the crux of the issue is that the assessee is aggrieved by the order of the Ld. CIT (A) who had confirmed the addition made by the Ld. AO for Rs. 6 lakhs as unexplained cash credit.

3. At the time of hearing Mr. A.V. Raghuram appeared on behalf of the assessee's representative Mr. Samuel Nagadesi seeking time. However, on perusing the order sheet, it was observed that several opportunities were already provided to the assessee of being heard. Further, on perusing the order of the Ld. CIT (A) and the Ld. AO, it is apparent that the assessee is not cooperating before the Revenue in their proceedings. Since the assessee has requested for one more opportunity of being heard, though I do not find much strength in his prayer, in the interest of justice, I hereby remit the matter back to the file of the Ld AO for denovo consideration. At the same breath, I also hereby direct the assessee and his Representatives to promptly cooperate before the Ld. Revenue Authorities in their proceedings failing which the Ld. Revenue Authorities shall be at liberty to pass appropriate order in accordance with merit and law based on the materials on record.
4. In the result, appeal of the assessee is allowed for statistical purposes.

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated:01st October, 2019
OKK

Copy to:-

- 1) P. Yalamandeswara Rao C/o.Samuel Nagadesi, Chartered Accountant, 408, Sri Ramakrishna Towers, Besides Image Hospitals, Ameerpet, Hyderabad-500073.
- 2) Income Tax Officer, Ward-1, Nandyal, Kurnool District, Andhra Pradesh.
- 3) The CIT(A), Kurnool.
- 4) The Pr. CIT, Kurnool
- 5) The DR, ITAT, Hyderabad
- 6) Guard File