

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.873 & 874/Hyd/2019		
Assessment Year: 2012-13 & 2013-14		
A. Rukmini Priyadarshini, Hyderabad. PAN: ALRPA 4097 P	Vs.	Income Tax Officer, Ward-12(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Smt. S. Sandhya
Revenue by:		Smt. Komali Krishna, DR
Date of hearing:		05/11/2019
Date of pronouncement:		05/11/2019

ORDER

These appeals are filed by the assessee against the orders of the Ld. CIT(A)-1, Hyderabad in appeal Nos. 0257 & 0256/2017-18/ITO, Ward-12(1)/CIT(A)-1/Hyd/2018-19, dated 18/3/2019 passed U/s. 143(3) r.w.s 147 & U/s. 250(6) of the Act for the A.Ys 2012-13 and 2013-14.

2. The assessee has raised the following grounds in her appeal for the A.Y. 2012-13:

- "1) *The order of the learned CIT (A) is erroneous both on facts and in law.*
- 2) *The learned CIT (A) erred in deciding the appeal ex-parte without providing further opportunity to the appellant.*
- 3) *The learned CIT (A) erred in confirming the action of the Assessing Officer in initiating proceedings u/s 147 of the I.T. Act.*

- 4) *The learned CIT (A) ought to have seen that the order passed u/s 147 is not valid.*
- 5) *The Assessing Officer erred in confirming the action of the Assessing Officer in not allowing the cost incurred by the appellant towards the land development inspite of the documentary proof available.*
- 6) *The Assessing Officer erred in confirming the action of the Assessing Officer in rejecting the claim for deduction u/s 54F of Rs.22,11,164/-.*
- 7) *Any other ground or grounds that may be urged at the time of hearing.”*

3. The assessee has raised the following grounds in her appeal for the A.Y. 2013-14:

- "1) *The order of the learned CIT (A) is erroneous both on facts and in law.*
- 2) *The learned CIT (A) erred in deciding the appeal ex-parte without providing further opportunity to the appellant.*
- 3) *The learned CIT (A) erred in confirming the action of the Assessing Officer in initiating proceedings u/s 147 of the I.T. Act.*
- 4) *The learned CIT (A) ought to have seen that the order passed u/s 147 is not valid .*
- 5) *The Assessing Officer erred in confirming the action of the Assessing Officer in not allowing the cost incurred by the appellant towards the land development inspite of the documentary proof available.*
- 6) *The Assessing Officer erred in confirming the action of the Assessing Officer in rejecting the claim for deduction u/s 54F of Rs.14,66,091/-.*
- 7) *Any other ground or grounds that may be urged at the time of hearing.”*

4. At the outset, Ld. AR briefly narrated the facts of the case and submitted that the Ld. CIT(A) had dismissed both the appeals of the assessee by holding that the appellant neither appeared nor submitted condonation of delay or any details. However, Ld. AR submitted that during the relevant period, when the appeal was taken up for hearing

before the Ld. CIT(A), the assessee was sick and could not pursue the appeal, therefore there was no representation on the dates of hearing of the appeal before the Ld. CIT(A). However, the assessee has filed the petition seeking condonation of delay but the Ld. CIT(A) did not consider the same and dismissed the appeals. It was therefore pleaded that the matter may be remitted back to the file of the Ld CIT (A) in order to provide one more opportunity to the assessee to pursue the appeals with a direction to the Ld. CIT(A) to condone the delay and decide the appeals on merits. The Ld DR, on the other hand, submitted that several opportunities have been provided to the assessee however, the assessee and her representative failed to cooperate with the Ld. CIT (A) in his proceedings. Therefore, the Ld. CIT (A) was forced to pass the order based on the materials on record. It was therefore requested that the Orders of the Ld. Revenue Authorities may be confirmed.

5. I have heard the rival submissions and carefully perused the materials on record. On perusing the order of the Ld. CIT (A), it is apparent that initially there was a delay of one day, which is wrongly mentioned by the CIT(A) as three days, in filing the appeal before the First Appellate Authority. The Ld. CIT(A) after considering the assessee's petition for condonation of delay took up the appeals for hearing. However, on the subsequent dates of hearing, neither the assessee nor her representative appeared before the ld. CIT (A) on many occasions.

However, on the last date of hearing, the Ld. AR appeared but did not furnish any materials to substantiate the case. Therefore, in the absence of any details and proper representation, the Ld. CIT (A) was forced to pass orders. However, I find that the Ld. CIT (A) though has condoned the delay did not pass orders on merits. Therefore, in the interest of justice, I hereby remit both the appeals back to the file of Ld. CIT (A) in order to consider the appeals afresh by providing one more opportunity to the assessee of being heard and decide the appeals on merits. At the same breath I also hereby caution the assessee to promptly cooperate before the Revenue in their proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order on merits based on the materials on the record.

6. In the result, both the appeals of the assessee are allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on 05th November, 2019.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 05th November, 2019

OKK

Copy to:-

- 1) A. Rukmini Priyadarshini, Flat No.402, Anu Residency, Kondapur, Hyderabad-500084.
- 2) Income Tax Officer, Ward-12(1), Aayakar Bhavan, Basheerbagh, Hyderabad.
- 3) The CIT(A)-1, Hyderabad.
- 4) The Pr. CIT-1, Hyderabad

- 5) The DR, ITAT, Hyderabad
- 6) Guard File