

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

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

ITA No. 926/Hyd/2019  
Assessment Year: 2010-11

Quliquitbsha Medical &                      vs.    Income-tax Officer,  
General, Hyderabad.                      Ward – 7(3), Hyderabad.

PAN – AAFAQ 0792 M

Appellant

Respondent

Assessee by: Shri Mohd. Afzal  
Revenue by: Shri Nilanjan Dey

Date of hearing: 18/12/2019  
Date of pronouncement: 19/12/2019

**ORDER**

**PER P. MADHAVI DEVI, J.M.:**

This is an appeal filed by the assessee against the order of CIT(A) – 12, Hyderabad dated 07/02/2019 for AY 2010-11 confirming the disallowances made u/s 40(b)(ii) of Rs. 2,40,000/- and u/s 40(a)(ia) of Rs. 1,91,700/-.

2. At the outset, it is seen that both the assessment order as well as the order of CIT(A) are passed ex-parte qua assessee. We find that this is the second round of litigation and the assessee, for the reasons best known to it, has not appeared before the authorities below. However, in the interest of justice, we deem it fit and proper to remand the issue to the file of the AO subject to the assessee paying cost of Rs. 500/- to the PM's Relief Fund on or before 15<sup>th</sup> January, 2020 and thereafter, the AO shall complete the assessment after hearing the assessee. The assessee is also directed to

file all the relevant details before the AO and cooperate with the AO for early completion of the assessment proceedings.

3. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 19<sup>th</sup> December, 2019.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Hyderabad, dated 19<sup>th</sup> December, 2019.

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Copy forwarded to:

1. *Quliqutbsha Medical & General. C/o Mohd. Afzal, Advocate, 11-5-465, Sherson's Residency, Flat No. 402, Criminal Court Road, Red Hills, Hyderabad – 500 004.*
2. *ITO, Ward – 7(3), Signature Towers, Kondapur, Hyderabad.*
3. *CIT(A) - 12, Hyderabad.*
4. *Pr. CIT – III, Hyderabad.*
5. *The DR, ITAT, Hyderabad*
6. *Guard File*