

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

	ITA No. 303/Hyd/2017		
	Assessment Year: 2010-11		
Akkanapally Narsaiah, Hyderabad. PAN: ATSPA 0519 P	Vs.	Income Tax Officer, Ward-1, Suryapet.	
(Appellant)		(Respondent)	
Assessee by:	Smt. S. Sandhya		
Revenue by:	Smt. Esther N. Hangal, DR		
Date of hearing:	19/12/2019		
Date of pronouncement:	19/12/2019		

ORDER

1. This appeal is filed by the assessee against the order of the Ld. CIT(A)-3, Hyderabad dated 16/11/2016 passed U/s. 143(3) r.w.s 147 & U/s. 250(6) of the Act for the A.Y. 2010-11.

2. The assessee has raised the following grounds in his appeal:-

1. *The order of the Ld. CIT(A) is erroneous both on facts and in law.*
2. *The Ld. CIT(A) erred in confirming the action of the A.O. in determining the sale consideration of 1896 sq yds at Rs. 32,44,056/-.*
3. *The Ld. CIT(A) ought to have seen that the total consideration received was only Rs. 1,90,000/- and the LTCG cannot be determined at Rs. 312,97,353/-.*
4. *Any other ground or ground that may be urged at the time of hearing."*

3. At the outset, the Ld. AR submitted before us that the Ld. CIT (A) has passed ex-parte order without providing an 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) in order to provide one more opportunity to the assessee to pursue the appeal. Ld. DR, on the other hand, vehemently opposed to the submissions of the Ld. AR and argued that sufficient opportunities had been provided to the assessee however, on the given dates of hearing, neither the assessee nor his Representative appeared before the Ld. CIT (A). It was further submitted that the Ld. CIT (A) had no other option but to pass ex-parte order on merits based on the materials available on record. Hence, it was pleaded that the order passed by the Ld. CIT(A) does not call for any interference and appeal of the assessee may be dismissed.

4. I have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, I find merit in the submissions of the Ld. DR. The Ld. CIT (A) had posted the case on several occasions. However, none appeared on behalf of the assessee before the CIT(A) on the abovementioned dates of hearing. Therefore, the Ld. CIT (A) was left with no other option except to adjudicate the appeal ex-parte. In this situation, I do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer of the Ld. AR, and in the interest of justice, I hereby remit the matter back to the file of Ld. CIT (A) in order to consider the appeal afresh by

providing one more opportunity to the assessee of being heard. At the same breath, I also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

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

Pronounced in the open Court on 19th December, 2019.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 19th December, 2019

OKK

Copy to:-

- 1) Akkanapally Narsaiah C/o. Sri S. Rama Rao, Advocate, Flat No.102, Shriya's Elegance, 3-6-643, Street No.9, Himayatnagar, Hyderabad - 500 029.
- 2) Income Tax Officer, Ward-1, Krishnanagar Colony, Suryapet.
- 3) The CIT(A)-3, Hyderabad
- 4) The Pr. CIT-3, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File