

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.740/Hyd/2018	
Assessment Year: 2009-10	
Smt. Durgamba Chakkilam, Hyderabad. PAN: ABQPC 7527 B (Appellant)	Vs. Income Tax Officer, Ward-6(1), Hyderabad. (Respondent)
Assessee by:	Sri V. Siva Kumar
Revenue by:	Sri M. Murthy Naik, DR
Date of hearing:	20/01/2020
Date of pronouncement:	04/02/2020

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-6, Hyderabad in appeal No.0231/2016-17/A3/CIT(A)-6, dated 19/01/2018 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the A.Y. 2009-10.

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

- “1. The order of the Ld. CIT(A) is erroneous both on facts and in law.
2. The Ld. CIT(A) ought to have appreciated that the LTCG arrived at on sale of the property is exempt from taxation U/s. 54F as the same was invested in acquiring another property within the time allowed under the statute.
3. The Ld. CIT(A) ought to have allowed sufficient opportunity to the assessee to explain its case before the CIT(A) properly.
4. Crave leave to urge / raise any other ground that might be necessary at the time of hearing or during the course of this appeal.”

3. At the outset, the Ld. AR submitted before us that the Ld. CIT (A) as well as the Ld. AO has decided the matter ex-parte without giving proper opportunity of being heard. It was therefore pleaded that the appeal may be remitted back to the file of the Ld. AO in order to provide the assessee with one more opportunity of being heard. The Ld. DR vehemently opposed to the submissions of the ld. AR and requested for confirming the orders of the Ld. Revenue Authorities.

6. I have heard rival submissions and carefully perused the materials on record. On perusing the order of the Ld. AO as well as that of the Ld. CIT (A) it is apparent that the assessee had not co-operated before the Ld. Revenue Authorities in their proceedings. Hence, the ld. Revenue Authorities had no other option but to pass orders based on the materials on record. In this situation, I do not find much strength in the arguments advanced by the Ld. AR. However, considering the nature of issues involved in the appeal, in the interest of justice, I hereby remit the matter back to the file of Ld. AO for de novo consideration thereby providing the assessee with one more opportunity of being heard. At the same breath, I also caution the assessee to promptly co-operate before the ld. Revenue Authorities in their proceedings failing which they shall be at liberty to pass appropriate orders in accordance with law and merits based on the materials on record.

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

Pronounced in the open Court on the 4th February, 2020.

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 04th February, 2020.

OKK

Copy to:-

- 1) Smt. Durga Chakkilam, 6-3-833/9, Panjagutta, Hyderabad-500082.
- 2) Income Tax Officer, Ward-6(1), Hyderabad.
- 3) The CIT(A)-6, Hyderabad
- 4) The Pr. CIT-6, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File