

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.710/Hyd/2018		
Assessment Year: 2013-14		
Vintage Creations Private Limited, Hyderabad. PAN: AADCV 5258 P	Vs.	Income Tax Officer, Ward-14(5), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Smt. S. Sandhya	
Revenue by:	Sri Selgy Jose T. Kottaram, DR	
Date of hearing:	06/02/2020	
Date of pronouncement:	20/02/2020	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-6, Hyderabad in appeal No.0102/2016-17/A2/CIT(A)-6, dated 12/02/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2013-14 of the Act.

2. The assessee has raised the following grounds in its 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 applying the provisions of section 40(a)(ia) of the Act in making disallowance of Rs. 53,81,058/- under the said section.

3. *Any other ground or grounds 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 proper 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 several 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 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. It is apparent from the order of the Ld. CIT(A) that 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 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 on merits 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 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 20th February, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated:20th February, 2020.

OKK

Copy to:-

- 1) Vintage Creations Private Limited, Plot No. 1272, Road No. 63, Jubilee Hills, Hyderabad.
- 2) Income Tax Officer, Ward-14(5), IT Towers, Masab Tank, Hyderabad.
- 3) The CIT(A)-6, Hyderabad
- 4) The Pr. CIT-6, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File