

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.757/Hyd/2019		
Assessment Year: 2014-15		
Pogula Laxman, Mancherial. PAN: AITPP 1602 J	Vs.	Income Tax Officer, Ward-1, Mancherial.
(Appellant)		(Respondent)
Assessee by:	Sri Mohd. Iqbal Hussain	
Revenue by:	Sri Sunil Kumar Pandey, DR	
Date of hearing:	20/02/2020	
Date of pronouncement:	24/02/2020	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-12, Hyderabad in appeal No. 10262/2018-19, dated 15/02/2019 passed U/s. 144 r.w.s 250(6) of the Act for the A.Y. 2014-15.

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

- “1. *The order of the Ld. CIT(A) is against the law, weight of evidence and probabilities of case.*
2. *The Ld. CIT(A) erred in confirming the order of the A.O., wherein an addition of Rs. 11,94,060/- is made.*
3. *The Ld. CIT(A) ought to have deleted an amount of Rs. 9,53,000/- made without mentioning any section of the income tax Act.*
4. *The Ld. CIT(A) ought to have deleted an amount of Rs. 2,40,000 claimed under Chapter VIA of the IT Act.*

5. *The Ld. CIT(A) ought to have appreciated that the assessee is having agricultural income and past savings as source for the deposits in the banks.*
6. *The Ld. CIT(A) ought to have accorded on more opportunity to the assessee to represent the case.*
7. *The appellant craves leave to add to, amend or modify the above grounds of appeal either before or at the time of hearing of the appeal, if it is considered necessary.”*

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 further submitted that due to unavoidable and compelling reasons, neither the assessee nor his Counsel could appear before the Ld. AO as well as the Ld. CIT (A) on the date of the respective hearing. Under these circumstances, the Ld. Revenue Authorities had disposed off the appeal by passing ex-parte order. The Ld. AR pleaded before us that since the assessee could not pursue the appeal properly before the Ld. Revenue Authorities on the earlier occasions one more opportunity may be provided by remitting back the matter to the file of the Ld AO for fresh hearing. 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) and the Ld. AO. Under these circumstances, the Ld. Revenue Authorities had no other option but to pass ex-parte orders on merits based on the materials available on record. Hence, it was pleaded that the orders passed by the Ld.

Revenue Authorities do 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) as well as the ld. AO had posted the case on several occasions. However, none appeared on behalf of the assessee before the Ld. AO and the Ld. CIT(A) on the given dates of hearing. Therefore, the Ld. Revenue Authorities were left with no other option except to pass ex-parte orders. 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 the 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 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. Revenue Authorities in their proceedings failing which the Ld. Revenue Authorities shall be at liberty to pass appropriate orders 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 24th February, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 24th February, 2020.

OKK

Copy to:-

- 1) Pogula Laxman C/o. Mohd Afzal, Advocate, 402, Sherson's Residency, 11-5-465, Criminal Court Road, Red Hills, Hyderabad-04.
- 2) Income Tax Officer, Ward-1, Mancherial.
- 3) The CIT(A)-12, Hyderabad
- 4) The Pr. CIT-2, Hyderabad (ii) Addl. CIT, Karimnagar.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File