

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.462/Hyd/2019		
Assessment Year: 2008-09		
B. Syamalamma, Madanapalle. PAN: AJUPB 4652 Q	Vs.	Income Tax Officer, Ward-1, Madanapalle.
(Appellant)		(Respondent)
Assessee by:	Smt. S. Sandhya	
Revenue by:	Sri Sunil Kumar Pandey, DR	
Date of hearing:	17/02/2020	
Date of pronouncement:	12/03/2020	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A), Tirupati in appeal No. 128/2014-15/CIT(A)/TPT, dated 10/05/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2008-09.

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) erred in confirming the addition of Rs. 5,95,000/- made by the A.O. U/s. 68 of the IT Act without considering the fact that the amounts were received through bank account and the loan creditors have confirmed the loans given.
3. The Ld. CIT(A) erred in confirming levy of interest U/s. 234A and U/s. 234B of the Act.”

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 of being heard. 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) in most of the occasions. It was further submitted that though on the last date of hearing AR of the assessee attended, he did not submit any details or any documentary evidence in support of the assessee's claim and therefore, the Ld. CIT (A) had no other option but to pass 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.

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, there was no proper representation 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 based on the material on record. 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 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 12th March, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 12th March, 2020.

OKK

Copy to:-

- 1) B. Syamamma, D.No.III-145-8a-16-4, 2nd Cross, Prasanth Nagar, Madanapalle.
- 2) Income Tax Officer, Ward-1, Near Ravi Theater, Madanapalle.
- 3) The CIT(A), Tirupati.
- 4) (i)The Pr. CIT-Tirupati. (ii) CCIT, Vijayawada.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File