

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

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER

ITA No.266/Hyd/2018		
Assessment Year:2014-15		
Haimad Mahammad, Karimnagar District. PAN: BFQPM 4874 Q	Vs.	Income Tax Officer, Ward-3, Karimnagar.
(Appellant)		(Respondent)
Assessee by:	Smt. S. Sandhya	
Revenue by:	Sri Sunil Kumar Pandey, DR	
Date of hearing:	04/03/2020	
Date of pronouncement:	24/06/2020	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

This appeal is filed by the assessee against the order of the Ld. CIT (A)-8, Hyderabad in appeal No. 0223/CIT (A)-8/Hyd/2016-17, dated 22/11/2017 passed U/s. 144 r.w.s 250(6) of the Act for the AY 2014-15.

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 addition made by the AO of Rs. 29,32,198/-.*
- (3) *The Ld. CIT (A) out to have considered the fact that there are debits (withdrawals) to an extent of Rs. 33,56,082/- which fact is accepted by the AO in the assessment order.*

- (4) *The Ld. CIT (A) ought to have directed the AO that the income derived during the year of Rs. 2,36,800/- and Rs. 1,05,000/- being agricultural income were available with the appellant for being deposited into the bank account.*
- (5) *The Ld. CIT (A) ought to have arrived at the peak; deducted the income admitted and the balance would have been taken into consideration for the purpose of section 69 of the IT Act.*
- (6) *The Ld. CIT (A) erred in confirming the disallowance of claim U/s. 80C of Rs. 1 lakh.*
- (7) *The Ld. CIT (A) erred in confirming the action of the AO in treating the agricultural income of Rs. 1,05,000/- as income from "other sources".*
- (8) *Any other ground that may be urged at the time of hearing."*

3. At the outset, the Ld. AR submitted before me that the Ld. AO has passed ex-parte order without providing an opportunity to the assessee of being heard and the same was confirmed by the Ld. CIT (A). It was therefore pleaded that the matter may be remitted back to the file of the Ld. AO in order to provide one more opportunity to the assessee to pursue the appeal effectively. 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 responded to the notices issued by the Ld. AO. It was further submitted that even before the Ld. CIT (A), though the Ld. AR of the assessee appeared before the Ld. CIT (A), he had not provided any evidence in support of the assessee's case. Therefore, the Ld. CIT (A) had no other option but to decide the appeal based on the materials available on record. Hence, it was pleaded that the order passed by the Ld. Revenue Authorities 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. AO had given sufficient opportunities to the assessee. However, none appeared on behalf of the assessee before the Ld. AO. Even before the Ld. CIT (A), there was no effective representation by the Ld. AR to support the assessee's case. 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, before me the Ld. AR has filed paper book for the first time consisting of 11 pages containing return of income along with computation of total income for the AY 2014-15, LIC premium paid certificate and the assessee's five bank account statements with Telangana Grameena Bank as additional evidence. Since, the Ld. AR has argued before me by stating that the additional evidence filed before the Tribunal goes to the root of the matter and if an opportunity is given before the Ld. AO, the assessee can substantiate his case with the support of these additional evidence, I am of the view that the assessee should be given one more opportunity before the Ld. AO. Therefore, considering the prayer of the Ld. AR, the profession of the assessee being Registered Medical Practitioner (RMP) and considering his meagre

financial condition, in the interest of justice, I hereby remit the matter back to the file of Ld. AO 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. 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 before them. It is ordered accordingly.

5. Before parting, it is worthwhile to mention that this order is pronounced after 90 days of hearing the appeal, which is though against the usual norms, I find it appropriate, taking into consideration of the extra-ordinary situation in the light of the lock-down due to Covid-19 pandemic. While doing so, I have relied in the decision of Mumbai Bench of the Tribunal in the case of DCIT vs. JSW Ltd. In ITA No.6264/M/2018 and 6103/M/2018 for AY 2013-14 order dated 14th May 2020.

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

Pronounced in the open Court on 24<sup>th</sup> June, 2020.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 24<sup>th</sup> June, 2020.

*OKK*

Copy to:-

- 1) Haimad Mahammad, H.No. 10-44, Goreshahab Hospital, Yellareddypet, Karimnagar District.
- 2) Income Tax Officer, Ward-3, Karimnagar.
- 3) The CIT (A)—8, Hyderabad.
- 4) The Pr. CIT-2, Hyderabad, (ii) Addl. CIT, Karimnagar Range Karimnagar.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File