

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No.168/Hyd/2016	
Assessment Year: 2009-10	
Syd Aneesuddin, Hyderabad. PAN: AAOPU 6624 Q (Appellant)	Vs. Income Tax Officer, Ward-7(1), Hyderabad. (Respondent)
Assessee by:	Sri P.C. Yadav
Revenue by:	Sri Sunil Kumar Pandey, DR
Date of hearing:	03/03/2020
Date of pronouncement:	24/06/2020

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-3, Hyderabad in appeal No. 355/ITO-7(1)/CIT(A)-3/2014-15, dated 23/11/2015 passed U/s. 143(3) r.w.s 147 & U/s. 250(6) of the Act for the A.Y. 2009-10.

2. In this appeal the assessee has raised the following grounds:-

- "1. *The impugned order passed by the learned ITO and confirmed by the CIT is much against the weight of evidence and contrary to law and as such, the additions are liable to be deleted.*
2. *The learned CIT(Appeals)-3, Hyd, erred in confirming the additions as unexplained investment u/s 69 of the Income-tax Act, 1961, to the total income of the appellant. None of the ingredients of the provisions of section 69 of the Act are present and attract the appellant's case and as such, the additions are unwarranted, unsustainable and liable to be deleted.*

3. *The learned CIT(Appeals)-3,Hyd, erred in confirming the addition of RS.15,00,000/- taken from Dr. Allauddin Quadri as hand loan for the reason that bank account was not given. The learned Commissioner failed to appreciate the fact that the details of the amount lend i.e. cheques details, amounts and dates and the confirmatory letter were on record and the same clinically proves the transaction.*
4. *The learned CIT(Appeals)-3,Hyd, erred in confirming the addition to an extent of Rs.6,23,500/-, out of Rs.16,23,500/- taken from Dr. Anjum Shakeel as hand loan for the reason that bank account was not given. The learned Commissioner failed to appreciate the fact that the details of the amount lend i.e. cheques details, amounts and dates and the confirmatory letter were on record and the same clinically proves the transaction.”*

3. At the outset, the Ld. AR submitted that he had filed additional evidence in the case of the assessee and pleaded that the appeal may be remitted back to the file of the Ld. CIT (A) in order to consider the same. Ld. DR on the other hand vehemently argued stating that the assessee had been given proper opportunity of being heard and therefore there was no reason for remitting the matter back to the file of the Ld. CIT (A) for fresh consideration.

4. I have heard the rival submission and I don't find much merit in the arguments advanced by the ld. AR. The appeal pertains to the AY 2009-10 and it appears that the assessee is indulging in unscrupulous exercise for differing the payment of tax. However, keeping in view of the arguments advanced by the Ld. AR, in the interest of justice, I hereby remit the matter back to the file of Ld. CIT (A) for de novo consideration with direction to accept any fresh evidence submitted by the assessee and consider the same after obtaining remand report from the Ld. AO and thereafter pass appropriate order in accordance with merit and

laws. 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. 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 of the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on 24th June, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 24th June, 2020.

OKK

Copy to:-

- 1) Syed Aneesuddin, C/o. M.M. Firdos, Advocate, 11-3-942, 1st Floor, New Maredpally, Hyderabad.
- 2) Income Tax Officer, Ward-7(1), 2nd Floor, IT Towers, A.C. Guards, Hyderabad.
- 3) The CIT(A), Hyderabad

- 4) The Pr. CIT, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File