

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

S.A. Nos. 89, 90 & 91/Hyd/2020

(Arising out of ITA Nos. 384, 385 & 386/Hyd/2020)
Assessment Years : 2010-11, 2013-14 & 2016-17

Sunil Kumar Ahuja,
HYDERABAD
[PAN: ABLPA2822L]

(Applicant)

Asst. Commissioner of
Vs. Income Tax,
Central Circle-1(1),
HYDERABAD

(Respondent)

I.T.A. Nos. 384, 385 & 386/HYD/2020

Assessment Years: 2010-11, 2013-14 & 2016-17

Sunil Kumar Ahuja,
HYDERABAD
[PAN: ABLPA2822L]

(Appellant)

Asst. Commissioner of
Vs Income Tax,
Central Circle-1(1),
HYDERABAD

(Respondent)

For Assessee : Shri S.Rama Rao, AR

For Revenue : Shri Sandeep Kumar Mehta, DR

Date of Hearing : 24-07-2020

Date of Pronouncement : 29-07-2020

ORDER

PER A. MOHAN ALANKAMONY, A.M. :

All these Stay Applications along with connected appeals for the AYs.2010-11, 2013-14 & 2016-17, filed by the assessee have been heard together.

Condonation of delay:

2. All these connected appeals of assessee have been filed with a delay of 56 days. Assessee has filed affidavits for all the assessment years separately, stating that due to lockdown on account of Covid-19, he could not file the appeals before the Tribunal in time and sought condonation of delay in filing the appeals.

2.1. Considering the reasons given in the petitions for condonation of delay for all the assessment years in respect of assessee and being satisfied with the reasonable cause for the delay, we hereby condone the delay in filing the appeals and admitted the same for hearing.

3. At the outset, Ld.AR submitted before us that during the course of appellate proceedings, the Ld.CIT(A) without considering the issue properly and without providing adequate opportunity to the assessee, decided all the appeals *ex-parte*. Ld.AR also submitted that the assessee has filed additional evidence first time before the Tribunal in order to strengthen the case of the assessee on merits. Therefore, it was pleaded that the matter may be remitted back to the file of Ld.AO for fresh consideration.

4. Ld. DR, however, opposed to the submission of the assessee and requested for confirming the order of the ld. CIT(A).

5. After hearing both the parties through video conference, and considering the submissions of assessee for having filed the additional evidence, we are of the considered view that the matter should be examined by the Ld. AO afresh, in order to consider the appeals on merits. Therefore, in the interest of justice, we hereby remit back all the three appeals of assessee to the file of Ld. AO to decide the issue afresh, after considering all the additional evidences submitted by the assessee. We also further direct the ld. AO to admit any other evidence filed by the assessee even if it is for ld. AO for the first time and thereafter decide the matter in accordance with law and merit. Further, we also direct the assessee to co-operate with the proceedings of the Ld. Revenue Authorities, failing which they shall be at liberty to pass appropriate order based on the material on record.

5.1. Since, we have remitted back all the appeals of assessee to the file of AO for *De-novo* consideration, all the Stay Applications have become infructuous.

6. In the result, all the Stay Applications are dismissed as infructuous and all the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 29th July, 2020

Sd/-
(**P. MADHAVI DEVI**)
JUDICIAL MEMBER

Sd/-
(**A. MOHAN ALANKAMONY**)
ACCOUNTANT MEMBER

Hyderabad, Dated: 29-07-2020

Copy to :

- 1. Shri Sunil Kumar Ahuja, H.No.6-3-696/72, Naveen Nagar, Errmanzil Colony, Hyderabad.*
- 2. The Asst. Commissioner of Income Tax, Central Circle-1(1), Hyderabad.*
- 3. The CIT(Appeals)-11, Hyderabad.*
- 4. The Pr.CIT(Central), Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*