

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

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER

	ITA No: 1995/Hyd/2018		
	Assessment Year: 2015-16		
Moturu Sailaja, Hyderabad. PAN: AFDPM 9268 G	Vs.	The Income Tax Officer, Ward-14(2), Hyderabad.	
(Appellant)		(Respondent)	
Assessee by:	Sri Mohd. Afzal		
Revenue by:	Smt. N. Swapna, DR		
Date of hearing:	03/09/2020		
Date of pronouncement:	04/09/2020		

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-4, Hyderabad in appeal No. 10252/2017-18/B2/CIT(A)-6, dated 01/06/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2015-16.

2. The assessee has raised the following grounds in her 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 addition of Rs. 6,04,487/- disallowed by the A.O. U/s. 14A of the Act.*
- (3) *The Ld. CIT(A) ought to have appreciated that there is no link between the share of profit and the investment in the form of capital in the firm, therefore, erred in confirming the addition of Rs. 6,04,487/- U/s. 14A of the Act.*

*(4) 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 me 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 proper opportunities had been provided to the assessee however, on the given dates of hearing, neither the assessee nor her Representative appeared before the Ld. CIT (A). It was further submitted that the Ld. CIT (A) had no other option but to pass ex-parte 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 two occasions i.e., on 04/05/2018 and 18/05/2018. However, none appeared on behalf of the assessee before the CIT(A) on the date of hearing. Therefore, the Ld. CIT (A) was left with no other option except to adjudicate the appeal ex-parte based on the material available 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 the fourth September, 2020.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 04<sup>th</sup> September, 2020.

OKK

Copy to:-

- 1) Moturu Sailaja C/o. Mohd. Afzal, Advocate, 11-5-465, Sherson's Residency, Flat No. 402, Criminal Court Road, Red Hills, Hyderabad-500 004.
- 2) The Income Tax Officer, Ward-14(2), IT Towers, Hyderabad.
- 3) The CIT(A)-6, Hyderabad
- 4) The Pr. CIT-6, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File