

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

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER  
(Through Virtual Hearing)

ITA No.1644/Hyd/2018		
Assessment Year:2015-16		
Sapthagiri Poultry Farm, Hyderabad - 501 505, RR District. PAN: AAVFS 4087 Q	Vs.	Income Tax Officer, Ward-9(5), Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Shri A. Srinivas
Revenue by:		Smt. Amisha Gupta for Sri Sunil Kumar Pandey
Date of hearing:		10/09/2020
Date of pronouncement:		10/09/2020

ORDER

PER A. MOHAN ALANKAMONY, AM.:

This appeal is filed by the assessee against the order of the Ld. CIT (A)-7, Hyderabad in appeal No. 0276/CIT(A)-7/2017-18, date 13/6/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the AY 2015-16.

2. The assessee has raised four grounds in its appeal which are extracted herein under for reference: -

*(1) The order of the Appellate Commissioner is contrary to law, facts & circumstances of the case.*

- (2) The appellate Commissioner ought not to have confirmed the order of the Ld. AO rejecting the books of accounts as unreliable and defective.*
- (3) The appellate Commissioner ought not to have confirmed the order of the Ld. AO adopting the gross profit @ 4%.*
- (4) Any other grounds which the appellant may urge either at or before the date of hearing.”*

3. At the outset, Ld. Counsel for the assessee submitted before us that the assessee had produced all the bills, vouchers, books of account and requisite documents before the Ld. Revenue Authorities. However, without looking into the said documents, the Ld. Revenue Authorities have simply rejected the same. It was therefore pleaded that the additions made by the Ld. AO which were further sustained by the Ld. CIT (A) may be deleted. Ld. DR on the other hand though objected to the submission of the Ld. AR, did not have any serious objection for remitting the matter back to the file of Ld. AO for de novo consideration.

4. I have heard the rival submissions and carefully perused the materials on record. On perusal of the facts of the case, I am of the opinion that the matter is required to be remitted back to the file of the Ld. AO for examining the documents submitted by the assessee. Since the Ld. Counsel for the assessee has vouched before us that all the books of accounts, bills, vouchers and the relevant documents are available on record, in the interest of justice, I hereby remit the matter back to the file of the Ld. AO for fresh consideration and also direct the Ld. Revenue Authorities to examine the requisite documents submitted

by the assessee and thereafter decide the matter in accordance with law and merit after affording proper opportunity to the assessee of being heard.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Pronounced in the open Court on the 10<sup>th</sup> September, 2020.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 10<sup>th</sup> September, 2020.

OKK

Copy to:-

- 1) M/s. Sapthagiri Poultry Farm, C/o. Mr. T. Shanker, Advocate & Tax Consultant, 3-5-574, Flat No.101, City Homes Apartments, Vittalwadi, Narayanaguda, Hyderabad.
- 2) Income Tax Officer, Ward-9(5), Hyderabad.
- 3) The CIT (A)-7, Hyderabad.
- 4) The Pr. CIT-7, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File