

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

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
(Through Virtual Hearing)

ITA No.954/Hyd/2018		
Assessment Year:2011-12		
Serene County Owners Welfare Association, Hyderabad. PAN: AADAS 9130 P (Appellant)	Vs.	Income Tax Officer, Ward-8(1), Hyderabad. (Respondent)
Assessee by:	Shri S. Rama Rao	
Revenue by:	Shri Rajat Mitra, DR	
Date of hearing:	15/09/2020	
Date of pronouncement:	17/09/2020	

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. 10../CIT(A)-8/Hyd/2017-18, dated 28/02/2018 passed U/s. 271B r.w.s 250(6) of the Act for the AY: 2011-12.

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

- “1. *The order of the Ld CIT (A) is erroneous both on facts and in law.*

2. *The Ld CIT (A) erred in disposing the appeal without providing further opportunity to the appellant.*
3. *The Ld CIT (A) erred in confirming penalty U/s. 271B of Rs. 1,50,000/- levied by the Assessing Officer.*
4. *Any other ground or grounds that may be urged at the time of hearing.”*

3. At the outset, the Ld. AR submitted before us 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 its 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. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) had posted the case on four occasions i.e., on 17/11/2017; 07/12/2017; 18/12/2017 and 13/02/2018. 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, We 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, We 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, we 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 17th September, 2020.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 17th September, 2020.

OKK

Copy to:-

1	Serene County Owners Welfare Association, Serene Residential Township, Telecom Nagar, Gachibowli, Hyderabad – 500 032.
2.	Income Tax Officer, Ward-8(1), Signature Towers, Kondapur, Hyderabad.
3.	The Commissioner of Income Tax (Appeals)-8, Hyderabad.
4.	The Principal Commissioner of Income Tax-2, Hyderabad.
5.	The Departmental Representative, ITAT, Hyderabad.
6.	Guard File