

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA No: 2280/Hyd/2018		
Assessment Year: 2010-11		
Surya Subbarama Chandrasekharam Vemuru Venkata, Hyderabad. PAN: ACIPV 6300 J	Vs.	Income Tax Officer, Warde-4(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Smt. Sandhya	
Revenue by:	Shri Solgy Kottaram, DR	
Date of hearing:	23/09/2020	
Date of pronouncement:	23/09/2020	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-6, Hyderabad in appeal No. 10271/2018-19/B3/CIT(A)-6, dated 21/09/2018 passed U/s. 143(3) r.w.s 263 and U/s. 250(6) of the Act for the A.Y. 2010-11.

2. The assessee has raised the following grounds in his appeal:-

- (1) *The order of the Ld. CIT(A) is erroneous both on facts and in law.*
- (2) *The Ld. CIT(A) erred in deciding the appeal without providing the appropriate opportunity.*
- (3) *The Ld. CIT(A) ought to have considered the written submissions filed before the Ld. CIT(A) before finalizing the appeal.*

- (4) *The Ld. CIT(A) erred in confirming the addition of Rs. 21,497/- on the ground that there is a difference in the professional receipts.*
- (5) *The Ld. CIT(A) erred in confirming the action of the A.O. in holding that the salary receipts from Gandhi Hospital of Rs. 3,05,802/- was not admitted in the return of income.*
- (6) *The Ld. CIT(A) erred in confirming the disallowance of Rs. 13,67,919/-.*
- (7) *The Ld. CIT(A) erred in confirming the action of the A.O. in charging the interest U/s. 234B of the IT Act.*
- (8) *Any other ground / grounds that may be urged at the time of hearing.”*

3. At the outset, the Ld. AR submitted before me that the Ld. CIT (A) has passed ex-parte order without providing proper opportunity to the assessee of being heard. Further, the Ld. AR submitted that the Ld. A.O. had also not given proper opportunity to furnish the details in support of the assessee's claim. It was therefore pleaded that the matter may be remitted back to the file of the Ld. AO so as to grant one more opportunity to the assessee for effectively pursuing his appeal. Ld. DR did not raise any serious objections to the submissions of the Ld. AR.

4. I have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, I find that the Ld. CIT (A) had posted the case on four occasions i.e., on 30/11/2017, 07/03/2018, 04/05/2018 and 04/05/2018. 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 though I do not find merit in the submission of the Ld.AR. However, considering the prayer of the Ld. AR, in the interest of justice, I hereby remit the matter back to the file of Ld. AO 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. Revenue Authorities in their proceedings failing which the Ld. Revenue Authorities 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 23rd September, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 04th September, 2020.

OKK

Copy to:-

- 1) Surya Subbarama Chandrasekharam Vemuru Venkata, Flat No.404/B, Sri Mahalaxmi Meadows, Besides Hotel Central Court, Lakdikapul, Hyderabad – 500 004.
- 2) Income Tax Officer, Ward-4(2), IT Towers, A.C. Guards, Masab Tank, Hyderabad.
- 3) The Commissioner of Income Tax (Appeals)-6, Hyderabad.
- 4) The Principal Commissioner of Income Tax-6, Hyderabad.

- 5) The DR, ITAT, Hyderabad
- 6) Guard File