

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER

ITA Nos.2131 & 2132/Hyd/2018		
Assessment Years: 2011-12 & 2012-13		
Vanam Eswar, Hyderabad. PAN: AVCPV 9771 A	Vs.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)

ITA Nos.2133/Hyd/2018		
Assessment Years: 2013-14		
Vanam Narasimha Madiga, Hyderabad. PAN: AEYPV 3141 D	Vs.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)

ITA Nos.2134/Hyd/2018		
Assessment Years: 2013-14		
Vanam Sriramulu, Hyderabad. PAN: AMHPV 5334 R	Vs.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)

ITA Nos.2135/Hyd/2018		
Assessment Years: 2013-14		
Vanam Shankar, Hyderabad. PAN: AMBPV 9740 R	Vs.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)

ITA Nos.2136/Hyd/2018		
Assessment Years: 2013-14		
Vanam Srisailam, Hyderabad. PAN: ABHPV 8483 C (Appellant)	Vs.	Income Tax Officer, Ward-8(2), Hyderabad. (Respondent)
Assessee by:	None	
Revenue by:	None	
Date of hearing:	24/09/2020	
Date of pronouncement:	24/09/2020	

ORDER

These six appeals are filed by the assessees viz., Vanam Eswar, Vanam Narasimha Madiga, Vanam Srirmulu, Vanam Shankar and Vanam Srisailam against the orders of the Ld. CIT (A)-6, Hyderabad in appeal Nos. 10216, 10217, 10251, 10215, 10252 and 10218/2018-19/B2/CIT(A)-6, dated 20/07/2018 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the AYs 2011-12, 2012-13 and 2013-14 respectively.

2. At the time of hearing before me, none appeared on behalf of the assessee and the Revenue. It is noticed from the record that the Ld. AR had filed a letter seeking adjournment on the ground of his ill health.

3. However, on perusing the appeals I find that the appeals were filed on 19/11/2018 and thereafter neither the assessee nor their Counsels seriously pursued the appeals. Further, from the ex-parte orders of the Ld. CIT(A), it is apparent that the assessee has not effectively cooperated before the Ld. CIT (A) while disposing off the appeals. The relevant portion of the Ld. CIT (A)'s order is extracted herein below for reference.

“Opportunity of Hearing:

4.1. *In this case, initially the Ld. CIT(A)-2 issued a notice U/s. 250 of the Act dated 22/05/2018, posting the case for hearing on 28/05/2018. However, as seen from the records, there was no response from the assessee on the scheduled date. Subsequently, after receipt of the case on transfer from the CIT (A)-2, Hyderabad to CIT(A)-6, Hyderabad, a notice of hearing U/s. 250 of the Act dated 26/06/2018, was issued to the assessee, posting the case on 12/07/2018. The said notice was duly served on the assessee on 02/07/2018 as evidenced by the Speed Post Tracking Confirmation placed on Department of Posts website.*

4.2. *In response thereto, Sri M.S.R. Prasad, Partner of M/s. M.S. Sastry & Co., Chartered Accountants, being the Authorised Representative (AR) of the assessee, appeared and represented the case on 11/07/2018 & 13/07/2018. Further, the case was adjourned to 20/07/2018 enabling the assessee to file written submissions. However, neither the assessee nor AR of the assessee appeared on the scheduled date to file the written submissions. Also, neither the assessee nor AR of the assessee filed any letter seeking adjournment of the case. In view of this, I am of the considered opinion that no useful purpose will be served in keep on adjourning the case. Thus, I proceed to dispose off the appeal based on grounds of appeal, statement of facts, written submissions filed during the course of appellate*

proceedings before the Ld. CIT(A)-2, Hyderabad and the assessment order."

4. After taking into consideration of the facts and circumstances of the cases and the adjournment letter filed by the Ld. AR, I am of the considered view that the appeals are required to be examined by the Ld. CIT (A) afresh aided by proper representation by the assesseees and their Counsels. Therefore, in the interest of justice, I hereby remit all the appeals of the assesseees to the file of the ld. CIT (A) for de novo consideration. Accordingly, the adjournment petition filed by the assessee stands rejected. I also direct the assesseees and their Counsels to promptly cooperate before the ld. CIT (A) failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with merit and law based on the materials on record.

5. In the result, all the appeals of the assesseees are allowed for statistical purposes as indicated herein above.

Pronounced in the open Court on 24th September, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 24th September, 2020.
OKK

Copy to:-

- 1) Sri Vanam Eswar (ii) Vanam, Narasimha Madiga (iii) Vanam Sirmulu (iv) Vanam Shankar (v) Vanam Srisailam, F.No.304, 3rd Floor, Nandanavanam Apartments, Hyderguda Village, Rajendera Nagar Mandal, Attapur, R.R. District, Hyderabad – 500 048.
- 2) The Income Tax Officer, Ward-8(2), Signature Towers, Opp. Botanical Gardens, Gachibowli, Miyapur Road, Kondapur, Hyderabad – 500 084.
- 3) The CIT(A)-6, Hyderabad
- 4) The Pr. CIT-6, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File