

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD 'A' BENCH : Hyderabad**

*(Through Video Conferencing)*

**Before Smt. P. Madhavi Devi, Judicial Member  
And  
Shri A. Mohan Alankamony, Accountant Member**

**ITA No. 865/Hyd./2019  
A.Y. 2014-15**

M/s Prime Access Technologies Limited vs. ITO, Ward 16 (1)  
Hyderabad Hyderabad

PAN: AADCP9367P

**(Appellant)**

**(Respondent)**

**For Assessee:** Mr. Mohd. Afzal, Adv.  
**For Revenue:** Smt. M. Narmada, D.R.

**Date of Hearing** : 17/09/2020  
**Date of Pronouncement** 30/09/2020

**ORDER**

**Per Smt. P. Madhavi Devi, J.M.**

This is assessee's appeal against the order of Ld.CIT(A)-4, Hyderabad dated 28.02.2019 for the A.Y. 2014-15.

This appeal has been taken up for hearing through video conferencing on 17.09.2020 and both the parties were heard.

**2.** Brief facts of the case are that the assessee is a company and filed its return of income electronically on 30.11.2014 admitting total income of Rs.47,09,320/- under the normal provisions and book profit of Rs.43,13,648/- u/s 115 JB of the I.T.Act, 1961. During the assessment proceedings u/s 143(3) of the Act, the AO called for certain details. However,

assessee did not appear, nor did he file any details, therefore, the AO completed the assessment u/s 144 of the I.T. Act, 1961. Thereafter, assessee filed an appeal before the CIT(A), but did not appear before him, though notices of hearing were issued to him on 16.11.2018, 25.01.2019 and 19.02.2019. Therefore the CIT(A) confirmed the order of the AO.

**2.1.** Aggrieved, assessee is in appeal before us by raising the following grounds of appeal.

- 1) *The order of the Ld.CIT(A) is against the law, weight of evidence and probabilities of the case.*
- 2) *The Ld.CIT(A) erred in confirming an addition of Rs.1,24,52,194/- made u/s 68 of the I.T.Act.*
- 3) *The Ld.CIT(A) erred in confirming an addition of Rs.11,28,712/- without appreciating the fact the same is paid before the due date of filing of the return.*
- 4) *The Ld.CIT(A) ought to have accorded one more opportunity to present the case.*
- 5) *The Ld.CIT(A) ought to have appreciated that the amount of Rs.1,24,52,194/- was received from 6 persons by way of cheques, therefore, the same should have been examined in the hands of loan creditors.*
- 6) *The appellant craves leave to add, 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.** Ld. Counsel for the assessee prayed for an opportunity to present his case before the authorities below.

**4.** Having regard to rival contentions and material placed on record, we find that both the AO and the CIT(A) orders are ex-parte the assessee. Therefore, purely in the interest of justice, we deem it fit and proper to remand the issue to the file of AO with a direction that the assessee shall appear before the AO and cooperate for early completion of the assessment.

AO is directed to allow the assessee to file the relevant information and to complete the assessment de-novo, after giving the assessee an opportunity of hearing.

**5. In the result, assessee's appeal is treated as allowed for statistical purposes.**

**Order pronounced on 30<sup>th</sup> September, 2020.**

**Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER**

**Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER**

Dated: 30<sup>th</sup> September, 2020.

\*gmv

Copy forwarded to:

1. M/s Prime Access Technologies Limited, C/o Sri Mohd. Afzal, Advocate, 11-5-465, Sherson's Residency, Flat no.402, Fourth Floor, Criminal Court Road, Red Hills, Hyderabad 500 004, Telangana.
2. ITO, Ward 16(1), Hyderabad./ACIT, Range 16, Hyderabad
3. Pr.CIT-4, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard File.