

**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**

<b>ITA Nos. 61 to 64/Hyd/2015 A.Ys. 2006-07 to 2009-10</b>		
<b>ITA Nos. 951 to 955/Hyd/2015 A.Ys. 2005-06 to 2009-10</b>		
<b>ITA No. 1688/Hyd/2016 A.Y. 2010-11</b>		
Sri Siva Sankara Prasad Obilisetty Hyderabad PAN: AACP08673K	<b>Vs.</b>	ACIT, Central Circle 1 Hyderabad
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by: Sri S. Rama Rao, Adv.</b>		
<b>Respondent by: Sri Sibendu Moharana, D.R.</b>		
<b>Date of hearing: 01/10/2020</b>		
<b>Date of pronouncement: 06/10/2020</b>		

**ORDER**

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

All these are assessee's appeals for the A.Ys 2005-06 to 2010-11 against the quantum additions made by the Assessing Officer (AO) and confirmed by the CIT(A), and also against the penalty levied by the AO u/s 271(1)(c) of the I.T.Act, 1961 for unexplained investments and confirmed by the CIT(A) for AYs 2006-07 to 2009-10.

All the appeals were taken up for hearing through video conferencing on 01.10.2020 and both the parties were heard.

2. The Ld.Counsel for the assessee submitted that the additions are made on account of unexplained investments and the assessee had filed all the details before the AO but could not file the same before the CIT(A) for various reasons. He therefore prayed for an opportunity to file all

the relevant information before the CIT(A) in the interest of justice as verification of the documents is required for proper appreciation of facts.

2.1. He further submitted that if the quantum appeals are remanded, the penalty appeals may also be remanded to the file of CIT(A), due to which the CIT(A) was constrained to confirm the additions.

2.2. Ld.DR submitted that in spite of several opportunities the assessee had not filed the details before the CIT(A).

3. Having regard to rival contentions and material placed on record, we find that the assessee had filed all the details before the AO and it is only after considering the same that the AO has made additions towards unexplained investments in lands. Before the CIT(A), the assessee has filed the appeal but did not file any of the documents on which he placed reliance, due to which the CIT(A) was constrained to confirm the assessment orders. However, in the interest of justice, we feel that the assessee should be given another opportunity to present all the documents before the CIT(A), so that the CIT(A) can appreciate the merits of the case and decide the case in accordance with law. In view of the same, all the quantum appeals for the A.Ys 2005-06 to 2010-11 are remanded back to the file of the CIT(A) for re-adjudication in accordance with law. The assessee is directed to file all the details before the CIT(A) within one month of receipt of this order and thereafter, the CIT(A) shall decide the appeals on merits. Needless to mention that the assessee shall be given fair opportunity of hearing.

3.1. Since the quantum appeals have been remitted to the file of CIT(A), the penalty appeals in ITA Nos.61/H/2015 to 64/H/2015 are also remitted to the file of the CIT(A) with a direction to adjudicate the same if found necessary, after adjudicating the quantum appeals.

**4. In the result, all the appeals of the assessee are treated as allowed for statistical purposes.**

**Order pronounced in the Open Court on 06<sup>th</sup> October, 2020.**

<b>Sd/-</b> <b>(A. MOHAN ALANKAMONY)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(P. MADHAVI DEVI)</b> <b>JUDICIAL MEMBER</b>
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**Hyderabad, dated 06<sup>th</sup> October, 2020.**

***\*gmv***

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- 4 Pr. CIT – Central, Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File