

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

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER
(Through Virtual Hearing)

ITA No.1113/Hyd/2016		
Assessment Year: 2006-07		
Ghulam Mohd. Dastagir Khan, Niamabad. PAN: AUZPK 5648 R (Appellant)	Vs.	Income Tax Officer, Ward-1, Nizamabad. (Respondent)

ITA No.1114/Hyd/2016		
Assessment Year: 2006-07		
Abdulla Khan, Nizamabad. PAN: AEOPK 0603 F (Appellant)	Vs.	Income Tax Officer, Ward-1, Nizamabad. (Respondent)
Assessee by:	Shri Tej Prakash Toshniwal	
Revenue by:	Shri Sandeep Mehta, DR	
Date of hearing:	05/10/2020	
Date of pronouncement:	05/10/2020	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

Both these appeals are filed by the assessees against the orders of the Ld. CIT (A)-5, Hyderabad in appeal No. 0085 & 0086/2008-09/CIT(A)-5, dated 31/5/2016 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the AY: 2006-07.

2. At the outset, the Ld. AR submitted that both the assesseees had filed certain additional evidence before the Tribunal which is required to be examined by the Ld. AO. The Ld. AR further submitted that the assessee had also submitted fresh evidence before the ld. CIT (A) however, he had failed to examine the same. It was therefore pleaded that the matter may be remitted back to the file of the Ld. AO in order to provide one more opportunity to the assesseees to justify their stand otherwise it will lead to miscarriage of justice. Ld. DR on the other hand vehemently opposed to the submission of the ld. AR and requested for confirming the orders of the Ld. Revenue Authorities.

3. After hearing both sides, I am of the view that one more opportunity should be provided to the assesseees in order to establish their claim as they have pleaded that they are in possession of sufficient evidence now to justify their stand. Therefore, in the interest of justice, I hereby remit the matter back to the file of the Ld. AO for de novo consideration. I also hereby direct the ld. AO to admit and examine any fresh evidence filed before him and thereafter decide the matter in accordance with law and merit duly considering the evidences filed before the ld. CIT (A) and the Tribunal. I further caution both the assesseees to promptly cooperate before the ld. Revenue Authorities in order to expedite their proceedings failing which the Ld. Revenue

Authorities shall be at liberty to pass appropriate orders based on the materials placed before them. It is ordered accordingly.

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

Pronounced in the open Court on 05th October, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 05th October, 2020.

OKK

Copy to:-

- 1) Ghulam Mohd. Dastagir Khan, (ii) Abdulla Khan, C/o. Tejprakash Toshniwal, Advocate, 4-1-6/B/4, Ramkote, Hyderabad – 500095.
- 2) Income Tax Officer, Ward-1, Nizamabad.
- 3) The CIT (A)-5, Hyderabad.
- 4) The Principal Commissioner of Income Tax-1, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File