

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

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

ITA No.836/Hyd/2019		
Assessment Year: 2011-12		
Ch. Govardhan Naidu, Hyderabad. PAN:ADDPC 6489 M (Appellant)	Vs.	DCIT, Circle-2, Hyderabad. (Respondent)
Assessee by:	Shri P. Murali Mohan Rao	
Revenue by:	Shri Nilanjan Dey, DR	
Date of hearing:	07/10/2020	
Date of pronouncement:	12/10/2020	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

This appeal is filed by the assessee against the order of the Id. CIT (A)-11, Hyderabad in appeal No. 0210/2013-14/DCIT CC-2/CIT(A)-11/2018-19/Hyd, dated 29/03/2019 passed U/s. 143(3) r.w.s 250(6) of the Act for the AY 2011-12.

2. At the outset, it is observed that the Ld. CIT (A) has disposed off the appeal relating to protective assessment made by the Ld. AO without looking into the merits of the case relating to the substantive addition. The Ld. AR further intimated the Bench that the appeal relating to the substantive addition is still pending before the Ld. CIT (A). In this

situation, I am of the view that both the protective assessment and the substantive addition have to be disposed off by the Ld. CIT (A) together. The ld. DR also conceded for the same. Therefore, in the interest of justice, I hereby remit the matter back to the file of the Ld. CIT (A) in order to disposed off the appeal relating to the protective assessment along with the appeal relating to the substantive assessment. It is ordered accordingly.

3. In the result, appeal of the assessee is allowed for statistical purposes as indicated herein above.

Pronounced in the open Court on 12th October, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 12th October, 2020.

OKK

Copy to:-

- 1) Sri Ch. Govardhan Naidu C/o. P. Murali & Co., Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad – 500 082.
- 2) DCIT, Central Circle-2, Hyderabad.
- 3) The CIT (A)-11, Hyderabad.
- 4) The Principal Commissioner of Income Tax (Central), Hyderabad. (ii) Addl. CIT, Range-1, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File