

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

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER  
(Through Virtual Hearing)

ITA No.833/Hyd/2013 (AY: 2008-09) ITA No.834/Hyd/2013 (AY: 2009-10) ITA No.1708/Hyd/2014 (AY: 2011-12)			
National Academy of Construction, Hyderabad. PAN: AAAAN 0794 M (Appellant)		Vs.	Asst. Director of Income Tax (Exemptions)-I, Hyderabad.  (Respondent)

ITA No.1707/Hyd/2014 (AY: 2010-11)			
National Academy of Construction, Hyderabad. PAN: AAAAN 0794 M (Appellant)		Vs.	Dy. Director of Income Tax (Exemptions)-I, Hyderabad.  (Respondent)

ITA No.1166/Hyd/2017 (AY: 2012-13)			
National Academy of Construction, Hyderabad. PAN: AAAAN 0794 M (Appellant)		Vs.	DCIT (Exemptions), Hyderabad.  (Respondent)

ITA No.2086/Hyd/2017 (AY: 2013-14) ITA No.2087/Hyd/2017 (AY: 2014-15)			
National Academy of Construction, Hyderabad. PAN: AAAAN 0794 M (Appellant)		Vs.	ACIT (Exemptions), Hyderabad.  (Respondent)

ITA No.893/Hyd/2013 (AY: 2009-10)			
Asst. Director of Income Tax (Exemptions)-I, Hyderabad.		Vs.	National Academy of Construction, Hyderabad. PAN: AAAAN 0794 M
(Appellant)			(Respondent)

Assessee by:	Shri C.S. Subrahmanyam & Shri V. Siva Kumar
Revenue by:	Shri Ashok Kardam, DR
Date of hearing:	20/11/2020
Date of pronouncement:	06/11/2020

### ORDER

#### PER Bench:

1. The Assessee has filed appeals against the order Ld. CIT (A)-IV in ITA No.259 & 432/AD(E)-I/CIT(A)/IV-11-12 dated 21/3/2013 for the AY 2008-09 & 2009-10 and in ITA No. NIL, dated 28/8/2014 for the AY 2010-11 & 2011-12 and against the order of Ld. CIT(A)-9, Hyderabad in ITA No. 0019/DCIT(Exe)/2015-16, dated 28/03/2017 for the AY 2012-13 and in ITA No.0005/ACIT(Exemptions)/2016-17, dated 07/07/2017 for the AY 2013-14 and in ITA No. 0304/ACIT (Exemptions)/2016-17 dated 21/7/2017 for the AY 2014-15. The Revenue has also filed an appeal against the order of the Ld. CIT (A) in ITA No. 259 & 432/ AD(E)-I/CIT(A)/IV-11-12 dated 21/3/2013 for the AY 2008-09.

2. At the outset, the Ld. AR submitted before us that the Ld. Assessing Officer has not provided proper opportunity to the assessee

of being heard. The Ld. AR further submitted that the Ld. CIT (A) though called for a remand report from the Ld. AO had also failed to provide proper opportunity to the assessee of being heard. It was therefore pleaded that the matter may be remitted back to the file of the ld. AO so that the assessee may be in a position to effectively pursue its appeals, otherwise great injustice will be inflicted on the assessee. The ld. DR could not successfully controvert to the submission of the ld. AR, however he conceded that if the appeals of the assessee are being remitted back to the file of the ld. AO, then the appeal of the Revenue may also be remitted back to the file of the ld. AO to decide the matter afresh.

3. After hearing both the sides, We are of the considered view that the appeals of the assessee as well as of the Revenue have to be remitted back to the file of the ld. AO for fresh consideration as it appears that the principles of natural justice are violated. Therefore, in the interest of justice, We hereby admit the additional grounds raised by the assessee in all its appeals and further remit all the appeals back to the file of Ld. AO for de-novo consideration and further direct the Ld. Revenue Authorities to admit any fresh evidence filed by the assessee and after considering the same and after providing property opportunity to the assessee and its Counsel of being heard, pass appropriate orders in accordance with law and merit.

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

Pronounced in the open Court on the Sixth November, 2020.

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 06<sup>th</sup> November, 2020.

OKK

Copy to:-

1.	National Academy of Construction, C/o. Ch. G. Krishna Murthy & Co., Chartered Accountants, 133/1, Prenderghast Road, Secunderabad – 500 003.
2.	ADIT (Exemptions)-1, Aayakar Bhavan, Hyderabad. (ii) Dy. DIT (Exemptions)-1, Aayakar Bhavan, Hyderabad. (iii) DCIT, Exemptions, Hyderabad. (iv) ACIT, Exemptions, Hyderabad. (v) Dy. Director of Income Tax (E)-I, 3 <sup>rd</sup> Floor, Aayakar Bhavan, Basheerbagh, Hyderabad – 04.
3.	CIT (A)-IV, Hyderabad.
4.	Director of Income Tax (Exemptions), Hyderabad.
5.	The Departmental Representative, ITAT, Hyderabad.
6.	Guard File.