

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

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
(THROUGH VIRTUAL HEARING)

ITA No.306/Hyd/2016		
Assessment Year:2010-11		
	Vs.	
M/s. S.S.V.G. Infrastructure (P) Ltd., Hyderabad. PAN: AAKCS 4457 L		DCIT, Circle-3(2), Hyderabad.
(Appellant)		(Respondent)

ITA No.305/Hyd/2016		
Assessment Year:2010-11		
	Vs.	
M/s. S.S.V.G. Infotech (P) Ltd., Hyderabad. PAN: AAJCS 4261 R		DCIT, Circle-3(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri P. Murali Mohana Rao	
Revenue by:	Smt. N. Swapna, DR	
Date of hearing:	05/11/2020	
Date of pronouncement:	06/11/2020	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

These appeals are filed by the assessees against the order of the Ld. CIT (A)-3, Hyderabad in appeal No. 1421 & 1423/DC-3(2)/CIT(A)-3/14-15, dated 17/12/2015 passed U/s. 144 r.w.s 148 and U/s. 250(6) of the Act for the AY: 2010-11.

2. The assessee has raised four identical grounds in its appeals and they are extracted herein below for reference:-

- “1. *The Ld. CIT (A) erred both on facts and in law in dismissing the appeal.*
2. *The Ld. CIT (A) erred in not following the principles of equity and natural justice.*
3. *The Ld. CIT (A) ought to have appreciated that the AO has not given any reasonable opportunity of being heard to the appellant.*
4. *The assessee may add, alter or modify or substitute any other points to the Grounds of appeal at any time before or at the time of hearing of the appeal.”*

3. At the outset, the Ld. AR submitted before us that the Ld. AO had passed ex-parte orders U/s. 144 r.w.s 148 of the Act without providing proper opportunity to the assessees. It was further submitted that on appeal, the Ld. CIT (A) also passed ex-parte orders without providing adequate opportunity. Aggrieved by the orders of the Ld. CIT (A), now assessees are in appeal before the Tribunal.

4. At the outset, the Ld. AR submitted before us that during the assessment proceedings and first appellate proceedings the assessees could not appear before the Ld. AO due to unavoidable circumstances. However both the Revenue Authorities passed ex-parte orders without providing proper opportunity to the assessees of being heard. It was therefore pleaded that the assessees may be provided with one more opportunity to pursue its case before the Ld. Revenue Authorities. Ld. DR on the other hand objected to the submissions of the Ld. AR and

argued that sufficient opportunities had been provided to the assesseees, however, on the given dates of hearing, neither the assesseees nor their Representatives appeared before the Ld. AO and before the Ld. CIT (A). Under these circumstances, the Ld. Revenue Authorities had no other option but to pass ex-parte orders on merits based on the materials available on record. Hence, it was pleaded that the orders passed by the Ld. Revenue Authorities do not call for any interference and appeals of the assesseees may be dismissed.

5. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the cases, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) as well as the ld. AO had posted the cases on several occasions. However, none appeared on behalf of the assesseees before the Ld. AO on the given dates of hearing and even before the Ld. CIT(A). Further, the assesseees did not place any cogent evidence on record to justify his stand. Hence, the Ld. Revenue Authorities were left with no other option except to pass orders based on the material available on record. In this situation, We do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer and the submissions of the Ld. AR, in the interest of justice, We hereby remit both the appeals back to the file of Ld. AO for de-novo consideration thereby providing one more opportunity to the assesseees of being heard. At the same breath, We also hereby caution the assesseees to promptly co-operate before the Ld.

Revenue Authorities in their proceedings failing which the Ld. Revenue Authorities shall be at liberty to pass appropriate orders in accordance with law and merits based on the materials on the record. It is ordered accordingly.

6. In the result, the appeals filed by the assesseees are allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on Sixth November, 2020.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 06th November, 2020.

OKK

Copy to:-

1.	M/s. S.S.V.G. Infotech (P) Ltd., C/o. P. Murali & Co., Chartered Accountants, 6-3-655/2/3, 1 st Floor, Somajiguda, Hyderabad-82.
2.	The DCIT, Circle-3(2), Hyderabad.
3.	The Commissioner of income Tax (Appeals)-3, Hyderabad.
4.	The Principal Commissioner of Income Tax-4, Hyderabad.
5.	The Departmental Representative, ITAT, Hyderabad.
6.	Guard File.