

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD 'SMC-B' BENCH : Hyderabad**

**(Through Video Conference)**

**Before Smt. P. Madhavi Devi, Judicial Member**

**ITA No. 956/Hyd./2019  
Assessment Year: 2014-15**

Sh. Shankar Suddula  
Mancherial

vs.

ITO, Ward 1  
Mancherial

PAN: AXAPS1021L

**(Appellant)**

**(Respondent)**

**For Assessee:** Sh. Upadhyay Mahender Kumar, Adv.

**For Revenue:** Sh. Rohit Majumdar, D.R.

**Date of Hearing** : 07/12/2020

**Date of Pronouncement** : 11/12/2020

**ORDER**

This is assessee's appeal against the order of CIT(A)-12, Hyderabad dated 15.02.2019 relating to A.Y. 2014-15.

This appeal was taken up for hearing through Video Conference on 07.12.2020 and both the parties were heard.

2. On hearing both the parties and on going through the assessment order as well as the order of CIT(A), I find that the assessment as well as the appellate proceedings are decided ex-parte the assessee for non-appearance of the assessee. Ld.Counsel for assessee submitted that the assessee has all relevant material before him and if given an opportunity, the assessee will be able to satisfy the AO about the sources of cash credits made into bank account. In support of his contentions, he placed before us copies of Pattadar pass book, sale deed for sale of agricultural land and copies of surrender of Life Insurance Policy from all of which cash deposits were made.

Taking the same into consideration, I deem it fit and proper to remand the issue to the file of A.O. with a direction to verify the said evidences and if he finds the evidences to be satisfactory, then no addition u/s 68 of the Act shall be made. This remand is only for the limited purpose of verification of evidence filed by the assessee.

**3. In the result, the appeal of the assessee is treated as allowed for statistical purposes.**

Order pronounced in Open Court on 11/12/2020.

Sd/-  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

Dated: 11<sup>th</sup> December, 2020

• *gmv*

Copy of Order forwarded to:

1. Sh. Shankar Suddula, C/o Sri Mahender Kumar Upadhyay, Income Tax Practitioner, H.No. 10-290, Near Municipal Office, Mancherial, Telangana.
2. ITO, Ward 1, Mancherial.
3. ACIT, Karimnagar
4. CIT(A)-12, Hyderabad.
5. Pr.CIT -2, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File