

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

(Through Video Conference)

**Before Smt. P. Madhavi Devi, Judicial Member
And
Shri A. Mohan Alankamony, Accountant Member**

**ITA No. 77/Hyd./2019
Assessment Year: 2015-16**

Shri R.Anantha Reddy
Hyderabad

vs. ITO, Ward 15(2)
Hyderabad

PAN: ANJPR9729H

(Appellant)

(Respondent)

For Assessee: None.

For Revenue: Sh. Rohit Mujumdar, D.R.

Date of Hearing : 14/12/2020

Date of Pronouncement : 17/12/2020

ORDER

Per Smt. P. Madhavi Devi, J.M.

This is assessee's appeal filed against the order of CIT(A)-7, Hyderabad dated 12.11.2018 relating to A.Y. 2015-16.

This appeal was taken up for hearing through Video Conference on 14.12.2020 and Ld.DR was heard. None appeared for assessee.

2. Upon hearing the Ld.D.R. and on going through the record, we find that the assessment order was passed u/s 144 of the Act making an addition of unexplained investment, against which assessee filed appeal before the CIT(A) explaining the sources, but the CIT(A) did not accept the contentions

of assessee stating that mere claim without production of evidence is not acceptable. We find that the CIT(A) has rejected the assessee's claim in limini without calling for any report from the Assessing Officer on the submissions of the assessee. Therefore, in the interest of justice, we deem it fit and proper to remand the issue to the file of the A.O. with a direction to re-consider the issue de-novo in accordance with law, after affording a fair opportunity of hearing to the assessee.

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

Order pronounced in Open Court on 17/12/2020.

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 17th December, 2020

- *gmv*

Copy of Order forwarded to:

1. Sri R. Anantha Reddy, H.No. 2-14-106, Beerappagadda, Uppal, Hyderabad.
2. ITO, Ward 15(2), Hyderabad.
3. ACIT, Range 15, Hyderabad
4. CIT(A) -7, Hyderabad.
5. Pr. CIT-7, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File