

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

I.T.A. No. 69/HYD/2019
Assessment Year: 2016-17

Rajender Kumar Teli, HYDERABAD [PAN: ABPPT4656F]	Vs	Income Tax Officer, Ward-10(5), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : Shri Pawan Kumar Chakrapani, AR
For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 14-12-2020
Date of Pronouncement : 17-12-2020

ORDER

PER A.MOHAN ALANKAMONY, A.M. :

This appeal is filed by the assessee aggrieved by the order of the Ld. Commissioner of Income Tax (Appeals)-6, Hyderabad, in appeal No.10288/2018-19/A-3/CIT(A)-6, dated 12-11-2018.

2. Brief facts of the case are that the assessee is an individual, engaged in the business of purchase and sale of Indian Made Foreign Liquor (IMFL) in the name and style of M/s.Amruth Wines. The assessee filed his return of income for the AY.2016-17 on 16-10-2016, admitting taxable income of Rs.15,61,080/-. The return was initially processed U/s.143(1) of the Act and subsequently, the case was selected for scrutiny

under CASS and notices u/s.143(2) and 142(1) of the [Act] were issued by the AO. In response to the said notices, Ld.AR of the assessee submitted information. The Ld.AO after taking into consideration all the information and explanations, concluded the assessment u/s.143(3) of the Act and determined the total income at Rs.1,21,94,336/- vide Order dated 09/08/2018. On appeal the Ld.CIT(A) dismissed the appeal of the assessee on merits by passing an ex-parte Order based on the written submissions and the materials available on record because the assessee had failed to appear before the Ld.CIT(A) on several occasions.

3. At the outset, Ld.AR submitted before us that the Ld.CIT(A) had not offered proper opportunity to the assessee of being heard and passed *ex-parte* Order dismissing the appeal. It was further submitted that additional information is required to be furnished before the Ld. Revenue authorities and therefore one more opportunity may be provided to argue the case before the Ld.CIT(A) otherwise it will lead to miscarriage of justice.

4. The Ld.DR vehemently opposed the submissions of the Ld.AR.

5. We have heard the rival submissions through video conference and carefully perused the material on record. On verifying the facts of the case, we find that the Ld.CIT(A) has posted the case for hearing on several occasions. However, neither the assessee nor his Authorized Representative

appeared before the Ld.CIT(A) in order to pursue the appeal. Therefore, the argument advanced by the Ld.AR does not have any merit. However, considering the submissions of the Ld.AR that additional evidence is required to be produced before the Ld. Revenue Authorities, in the interest of justice, we hereby remit the issue back to the file of Ld.CIT(A) for fresh consideration. Needless to mention that assessee shall be given a fair opportunity of hearing. We also make it clear that if the assessee and his Counsel fail to co-operate before the Ld.CIT(A) in his proceedings, the Ld.CIT(A) shall be at liberty to pass appropriate Order in accordance with law and merit based on the materials before him.

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

Order pronounced in the open court on the 17th December, 2020

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 17-12-2020

TNMM

Copy to :

1. Shri Rajender Kumar Teli, # 11-4-322/ 11/ 1, Opp:Wesley Church, Chilkaiguda, Hyderabad.

2.The Income Tax Officer, Ward-10(5), Hyderabad.

3.CIT(Appeals)-6, Hyderabad.

4.The Pr.CIT-6, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.