

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ A ‘ Bench, Hyderabad
(Through Video Conferencing)
Before Smt. P. Madhavi Devi, Judicial Member
AND
Shri A. Mohan Alankamony, Accountant Member

ITA No.930/Hyd/2019		
Assessment Year: 2015-16		
KMC Infratech Ltd Hyderabad PAN:AADCK3753A (Appellant)	Vs.	Dy. Commissioner of Income Tax, Circle 2(1) Hyderabad (Respondent)
Assessee by:	Smt. S. Sandhya	
Revenue by:	Sri Sunil Kumar Pandey,DR	
Date of hearing:	09/12/2020	
Date of pronouncement:	10/12/2020	

ORDER

Per A. Mohan Alankamony, A.M.

This is assessee's appeal for the A.Y 2015-16 against the order of the Ld.CIT (A)-12, Hyderabad in appeal No.10543/2018-19, dated 6.3.2019.

2. The brief facts of the case are that the assessee company is engaged in the business of Technical Management Services and filed its return of income for the A.Y 2015-16 on 31.10.2015 admitting total loss of Rs.2,23,37,679/-. Thereafter, the assessee filed a revised return of income on 7.1.2016 admitting total income of Rs.3,27,23,350/- and further filed a revised return of income on 17.6.2016 admitting total income of Rs.Nil. The case was selected for "limited scrutiny" under CASS

and notice u/s 143(2) dated 5.4.2016 was issued and served on the assessee.

3. In response to the notice u/s 143(2), assessee produced the books of account and furnished the information called for and after verification of the information, assessment proceedings were completed and total tax payable was at Rs.78,54,960/-.

4. Aggrieved by the order of the learned AO, the assessee preferred appeal before the learned CIT (A) who dismissed the appeal of the assessee by passing an ex-parte Order. Aggrieved, the assessee is in appeal before the Tribunal by raising the following grounds of appeal:

“1. The order of the learned CIT (A) is erroneous both on facts and in law.

2. The learned CIT (A) erred in deciding the appeal ex-parte with providing proper opportunity.

3. The learned CIT (A) ought to have held that the disallowance of Rs.2,09,11,818 is not justified and out to have deleted the addition made”.

5. The Ld. AR submitted before us that both the Revenue Authorities have not given proper opportunity to the assessee of being heard. Therefore, it was prayed that the appeal may be remitted back to the Ld. AO for denova consideration. On the other hand, the Ld. AR vehemently argued that the Revenue Authorities have provided proper opportunities to the assessee, however, neither the assessee nor its Counsel cooperated before the Ld. Revenue Authorities. It was therefore, pleaded that the orders of the Ld. Revenue Authorities may be confirmed.

6. Having regard to the rival contentions and the material placed on record, we find that though several opportunities were provided to the assessee to submit the details before the Ld.AO and the Ld.CIT (A) the assessee failed to do so. Therefore, we do not find much strength in the submissions of the Ld.AR. However, considering the prayer of the learned AR and in the interest of justice, we hereby remit the matter back to the file of the learned AO for fresh consideration and in order to pass appropriate Order in accordance with merit and law after affording proper opportunity to the assessee of being heard and after admitting and examining fresh evidence filed by the assessee if any. We also hereby direct the assessee to promptly cooperate before the Revenue Authorities in their proceedings failing which they shall be at liberty to complete the proceedings in accordance with law and on merits.

7. In the result, appeal of the assessee is treated for statistical purposes as mentioned herein above.

Order pronounced in the Open Court on 10th December, 2020.

Sd/- (P.MADHAVI DEVI) JUDICIAL MEMBER	Sd/- (A. MOHAN ALANKAMONY) ACCOUNTANT MEMBER
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Hyderabad, dated 10th December, 2020.

Vinodan/sps

Copy to:

- 1 KMC Infratech Ltd, Door No.1-8/40/SP/58-65, Shilpa Homes
Layout, Gachibowli, Hyderabad
- 2 Dy. CIT, Circle 2(1) Hyderabad
- 3 CIT (A)-12 Hyderabad
- 4 Pr. CIT – 2 Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order