

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad SMC Bench, Hyderabad
(Through Video Conferencing)
Before Smt. P. Madhavi Devi, Judicial Member

S.No	ITA No.	ASSESSEE	Respondent	A.Y
1	1439/H/19	Karna Vijayalaxmi, Nalgonda PAN:AEIPV0842F	ITO Ward-1 Nalgonda	2013-14
2	1440/H/19	-do-	-do-	2014-15
3	1441/H/19	-do-	-do-	2015-16
4	1442/H/19	Karna Kamla Nagendra, Nalgonda PAN:APXPK4642L	-do-	2013-14
5	1443/H/19	-do-	-do-	2014-15
6	1444/H/19	-do-	-do-	2015-16
7	1445/H/19	Karna Lalitha Kishore Reddy, Nalgonda PAN:ANKPK1031G	-do-	2011-12
8	1446/H/19	-do-	-do-	2012-13
9	1447/H/19	-do-	-do-	2013-14
10	1448/H/19	-do-	-do-	2014-15
11	1449/H/19	-do-	-do-	2015-16
Assessee by:			Smt. S. Sandhya	
Revenue by:			Sri Sunil Kumar Pandey, DR	
Date of hearing:			21/12/2020	
Date of pronouncement:			21/12/2020	

ORDER

All These appeals are filed by the respective assesseees for the respective A.Ys against the common order of the CIT (A)-3, Hyderabad, dated 18.06.2019 u/s 143(3) r.w.s. 147 of the I.T. Act, 1961. The common grounds of appeals raised by the respective assesseees are given below:

“1. The order of the learned Commissioner of Income Tax (Appeals) is erroneous both on facts and in law.

2. The learned Commissioner of Income Tax (Appeals) ought to have provided opportunity to the appellant before deciding the appeal.

3. The learned Commissioner of Income Tax (Appeals) erred in holding that the provisions of Sec.14 7 of the I.T. Act are applicable to the facts of the case.

4. The learned Commissioner of Income Tax (Appeals) erred in confirming the action of the Assessing Officer in treating the income from agriculture as the income from "other sources" without considering the fact that the appellant possessed agricultural land and cultivated the said lands.

5. Any other ground or grounds that may be urged at the time of hearing".

2. Brief facts of the case are that the assesseees are partners in M/s. Krishna Manasa Constructions, Miryalaguda. A survey operation u/s 133A was carried out on 28.1.2015 in the firm and all the respective assesseees filed their returns of income without disclosing full income as per the affidavit filed by the Managing Partner of the firm. Hence a notice u/s 148 was issued on 24.5.2017 calling for certain information. The assesseees filed a letter dated 5.3.2018 requesting for time. Thereafter, a letter dated 20.3.2018 along with copy of ITR-V without computation statements were filed and requested to treat the return already filed as the one in response to the 148 notice. Since there was no response from the assesseees, AO completed the assessment based on the Bank Accounts provided by the assesseees. Aggrieved, assesseees preferred appeals before the CIT (A) who dismissed the appeals after condoning the delay of 1 day in filing the appeals before the CIT (A). Aggrieved, the assesseees are in appeal before the Tribunal.

3. The learned AR submitted that both the assessment orders as well as the order of the CIT (A) are ex-parte the assessee and is therefore, prayed for an opportunity to present their cases before the AO.

4. The learned DR is also heard.

5. Having gone through the assessment orders as well as the CIT (A) orders, I find that both the authorities have passed ex-parte orders and the income brought to tax is agricultural income declared by the assessee which is treated as income under the head "other sources". Therefore, in the interest of justice, all the appellate orders passed by the CIT (A) in respect of all the assessees are set aside to the file of the AO with a direction to re-do the assessments donova in accordance with law. Needless to mention that the respective assessees shall be given fair opportunity of hearing.

6. In the result, appeals filed by the assessees are treated as allowed for statistical purposes.

Order pronounced in the Open Court on 21st December, 2020.

Sd/-

**(P. MADHAVI DEVI)
JUDICIAL MEMBER**

Hyderabad, dated 21st December, 2020.

Vinodan/sps

Copy to:

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- 3 CIT (A)-3 Hyderabad
- 4 Pr. CIT – 3 Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order