

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

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

ITA No.	A.Y.	Appellant	Respondent
903/Hyd/17	2003-04	Singirikonda Surender (HUF), Suryapet [PAN: AARHS6366Q]	Income Tax Officer, Suryapet
904/Hyd/17	2004-05		
905/Hyd/17	2005-06		
906/Hyd/17	2006-07		
907/Hyd/17	2006-07	Ramulamma Singirikonda, W/o.Sri Surender, Suryapet [PAN: AJEPS4352A]	Income Tax Officer, Suryapet
919/Hyd/17	2003-04	Singirikonda Ravinder (HUF), Suryapet [PAN: AARHS5365P]	Income Tax Officer, Suryapet
920/Hyd/17	2004-05		
921/Hyd/17	2005-06		
922/Hyd/17	2006-07		
929/Hyd/17	2005-06	Indumathi Singirikonda, Suryapet [PAN: ASJPS1293A]	Income Tax Officer, Suryapet
930/Hyd/17	2006-07		
931/Hyd/17	2006-07	Manasa Singirikonda, Suryapet [PAN: BCQPS9810K]	Income Tax Officer, Suryapet
1933/Hyd/17	2005-06	Singirikonda Vamsikrishna, Suryapet [PAN: APCPS9295J]	Income Tax Officer, Suryapet
2034/Hyd/17	2006-07		
2033/Hyd/17	2006-07	Singirikonda Karuna, Suryapet [PAN: APJPS1303H]	Income Tax Officer, Suryapet
2035/Hyd/17	2006-07	Singirikonda Ravinder, Suryapet [PAN: AJEPS4351D]	Income Tax Officer, Suryapet
2060/Hyd/17	2005-06	Singirikonda Surender, Suryapet [PAN: AJEPS4350C]	Income Tax Officer, Suryapet
2061/Hyd/17	2006-07		

923/Hyd/17	2003-04	S.Pradeep Kumar (HUF) Suryapet [PAN: AARHS5366Q]	Income Tax Officer, Suryapet
924/Hyd/17	2004-05		
925/Hyd/17	2005-06		
926/Hyd/17	2006-07		
927/Hyd/17	2006-07	Pradeep Kumar Singirikonda, Suryapet [PAN: APCPS9301M]	Income Tax Officer, Suryapet
928/Hyd/17	2005-06		

For Assessee : Smt. S. Sandhya, AR

For Revenue : Shri Subhramanyam Tota,  
& Shri Aluru Venkata Rao,

Date of Hearing : 22-10-2020

Date of Pronouncement : 25-11-2020

### **ORDER**

#### **PER BENCH :**

These appeals are filed by eleven assesseees who are related to one family against the orders passed by the Ld. CIT (A)-Hyderabad and the details are tabulated herein below:

Sl no.	Name of the assessee	CIT (A) order appeal No. and date	Order passed U/s.	Asst. Year
1.	Singirikonda Surender (HUF), Suryapet	ITA No. 0361,362, 363,364/CIT(A)-10/2015-16, Date 30/01/2017	144 r.w.s 250(6) of the Act	2003-04, 2004-05, 2005-06, 2006-07
2.	Ramulamma Singirikonda,	ITA No. 0358/CIT(A)-10/2015-16, Date 30/01/2017	144 r.w.s 147 and U/s. 250(6) of the Act.	2006-07
3.	Singirikonda Ravinder (HUF)	ITA No. 0370, 0369, 0368, 0367/CIT(A)-10/2015-16, Date 30/01/2017	144 r.w.s 250(6) of the Act	2003-04 2004-05 2005-06 2006-07
4.	Singirikonda Indumathi	ITA No. 0360, 0359/CIT(A)-10/2015-16, Date 30/01/2017	143(3) r.w.s 250(6) of the Act	2005-06 2006-07
5.	Singirikonda Manasa, Suryapet	ITA No.0352/CIT(A)-10/2015-16, Date 30/01/2017	144 r.w.s 250(6) of the Act	2006-07

6.	Singirikonda Vamsikrishna	ITA No.0350, 0354/CIT(A)-10/2015-16, dated 15/06/2017 & 22/02/2017	143(3) r.w.s 250(6) of the Act	2005-06 2006-07
7.	Singirikonda Karuna	ITA No. 0357/CIT(A)-10/2015-16, dated 22/02/2017	144 r.w.s 147 and U/s. 250(6) of the Act	2006-07
8.	Singirikonda Ravinder	ITA No.0356/CIT(A)-10/2015-16, dated 22/02/2017	144 r.w.s 147 and U/s. 250(6) of the Act	2006-07
9.	Singirikonda Surender	ITA No.0349, 0355/CIT(A)-10/2015-16, dated 23/08/2017	143(3) r.w.s 250(6) of the Act and U/s. 143(3) r.w.s 147 of the Act.	2005-06 2006-07
10.	S. Pradeep Kumar (HUF)	ITA No. 0374, 0373, 0372, 0366, 0365 /CIT(A)-10/2015-16, dated 30/01/2017	144 r.w.s 250(6) of the Act, 143(3)	2003-04 2004-05 2005-06 2006-07
11.	Padeep Kumar Singirikonda	ITA No. 0365/CIT(A)-10/2015-16, dated 31/1/2017	143(3) r.w.s. 250(6) of the Act.	2005-06

2. In the case of Singirikonda Surender (HUF), the assessee has raised four identical grounds in its four appeals and they are extracted herein below for reference:-

- “1. The order of the Ld. CIT (A) is erroneous both on facts and in law.
2. The Ld. CIT (A) erred in holding that there was no partition of the HUF and that the income admitted in the smaller HUF is includable in the assessment of the appellant.
3. The Ld. CIT (A) erred in holding that the income admitted by the smaller HUF i.e, Sri S. Ravinder of Rs. 72,853/-, Rs. 98,053/-, Rs. 98,053/- & Rs. 98,053/- Sri S. Pradeep Kumar of Rs. 48,780/-, Rs. 48,780/-, Rs. 65,580/- & and Rs. 65,580/- Sri S. Sukumar of Rs. 24,000/-, Rs. 36,000/-, Rs. 36,000/- & Rs. 24,000/- for the AYs 2003-04 to 2006-07 respectively is taxable in the assessment of the major HUF.
4. Any other ground or grounds that may be urged at the time of hearing.”

3. In the case of Ramulamma Singirikonda, the assessee has raised five grounds in her appeal and they are extracted herein below:

- “1. The order of the Ld. CIT (AQ) is erroneous both on facts and in law.
2. The Ld. CIT (A) erred in confirming the assessment made by the AO U/s. 144 r.w.s 147 of the Act.
3. The Ld. CIT (A) erred in confirming the addition of Rs. 2,52,800/- made by the AO without considering the fact that no information was available with the AO to show that the appellant derived income of Rs. 2,52,800/-.
4. The Ld. CIT (A) erred in confirming the addition of Rs. 12,000/- under income from other sources.
5. Any other ground or grounds that may be urged at the time of hearing.”

4. In the case of Singirikonda Ravinder (HUF), the assessee has raised five identical grounds in its four appeals and they are extracted herein below for reference:

- “1. The order of the Ld. CIT (A) is erroneous both on facts and in law.
2. The Ld. CIT (A) erred in confirming the action of the AO in holding that there was no partition of the HUF.
3. The Ld. CIT (A) ought to have considered the fact that there was a partition of the major HUF and the appellant received the properties on such partition and the income admitted from such properties is taxable in the assessment of the appellant.
4. The Ld. CIT (A) erred in holding that there was no partition of the major HUF and that the income derived by the appellant from the properties is taxable in the assessment of the major HUF.
5. Any other ground or grounds that may be urged at the time of hearing.”

5. In the case of Indumathi Singirikonda, the assessee has raised six identical grounds in her two appeals and they are extracted herein below for reference:

- “1. The order of the Ld. CIT (A) is erroneous both on facts and in law.
2. The Ld. CIT (A) erred in confirming the assessment made by the AO by assessing the income of the appellant at Rs. 4,30,000/-.
3. The Ld. CIT (A) ought to have considered the fact that the income of the appellant is only Rs. 83,000/- which was admitted in the original return of income filed and that the AO is not justified in assessing the appellant at a total income of Rs. 4,30,000/-.
4. The Ld. CIT (A) ought to have considered the fact that the appellant retracted from statement recorded as the statement was recorded without any material facts available during survey.
5. The Ld. CIT (A) ought to have held that the addition cannot be made merely based on the statement recorded at the time of survey without any materials found during the course of Survey.
6. Any other ground or grounds that may be urged at the time of hearing.”

6. In the case of Manasa Singirikonda, the assessee has raised four grounds in her appeal and they are extracted herein below for reference:

- “1. The order of the Ld. CIT (A) is erroneous both on facts and in law.
2. The Ld. CIT (A) erred in confirming the assessment made by the AO U/s. 144 r.w.s. 147 of the Act.
3. The Ld. CIT (A) erred in confirming the addition of Rs. 4,76,000/- made by the AO without considering the fact that no information was available with the AO to show that the appellant derived income of Rs. 4,76,000/-.
4. Any other ground or grounds that may be urged at the time of hearing.”

7. In the case of Singirikonda Vamsikrishna, the assessee has raised the following grounds:

**Grounds of appeal for the AY: 2005-06:**

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

2. *The Ld. CIT (A) erred in confirming the addition of Rs. 2,21,050/- made by the AO without any information on record.*
3. *The Ld. CIT (A) ought to have seen that the statement recorded without any evidence cannot be the basis for making any addition.*
4. *The Ld. CIT (A) erred in confirming the addition of Rs. 7 lakhs on the ground that the said amount represents suppressed capital employed in the hand loans.*
5. *Any other grounds that may be urged at the time of hearing.”*

**Grounds of appeal for the AY: 2006-07:**

1. *“The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in holding that the provisions of section 249(4) are applicable to the facts of the case.*
3. *The Ld. CIT (A) ought to have considered the fact that the return of income filed on 22/09/2006 admitting income of Rs. 3,15,630/- is held by the AO as an invalid return and therefore, the Ld. CIT (A) is not justified in holding that section 249(4) is applicable.*
4. *The Ld. CIT (A) ought to have considered the fact that the tax payable as per the valid return of income has already been paid and therefore the appeal is admissible.*
5. *The Ld. CIT (A) ought to have considered each ground of appeal separately without dismissing the appeal in limine.*
6. *Any other ground that may be urged at the time of hearing.”*

8. In the case of Singirikonda Karuna, the assessee has raised six grounds in her appeal and they are extracted herein

below:

- “1. *The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in holding that the provisions of section 249(4) are applicable to the facts of the case.*
3. *The Ld. CIT (A) ought to have considered the fact that the return of income filed on 9/3/2007 admitting income of Rs. 7,73,333/- is held by the AO as an invalid return and therefore the Ld. CIT (A) is not justified in holding that section 249(4) is applicable.*
4. *The Ld. CIT (A) ought to have considered that the tax payable as per the valid return of income has already been paid and therefore, the appeal is admissible.*

5. *The Ld. CIT (A) ought to have considered each ground of appeal separately without dismissing the appeal in limine.*
6. *Any other ground that may be urged at the time of hearing.”*

9. In the case of Singirikonda Ravinder, the assessee has raised six grounds in his appeal and they are extracted herein below:

1. *“The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in holding that the provisions of section 249(4) are applicable to the facts of the case.*
3. *The Ld. CIT (A) ought to have considered the fact that the return of income filed on 9/3/2007 admitting income of Rs. 12,50,000/- is held by the AO as an invalid return and therefore, the Ld. CIT (A) is not justified in holding that section 249(4) is applicable.*
4. *The Ld. CIT (A) ought to have considered the fact that the tax payable as per the valid return of income has already been paid and therefore the appeal is admissible.*
5. *The Ld. CIT (A) ought to have considered each ground of appeal separately without dismissing the appeal in limine.*
6. *Any other ground that may be urged at the time of hearing.”*

10. In the case of Singirikonda Surender, the assessee has raised the following grounds:

**Grounds of appeal for the AY: 2005-06:**

1. *“The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in confirming the addition of Rs. 5 lakhs made by the AO based on the so called declaration made by the appellant.*
3. *The Ld. CIT (A) ought to have seen that the AO made separate additions as and when arose in all the cases and therefore, the amount declared should not have been separately considered.*
4. *The Ld. CIT (A) erred in making addition of Rs. 2,50,458/- made by the AO on account of unsecured loans taken by the appellant in the name of his wife.*

5. *The Ld. CIT (A) erred in confirming the addition of Rs. 18,595/- being the unsecured loan received from the grant daughter of the appellant.*
6. *The Ld. CIT (A) ought to have seen that there are entries in the books of account maintained by the family members supporting the credits.*
7. *Any other ground that may be urged at the time of hearing.”*

**Grounds of appeal for the AY: 2006-07:**

1. *“The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) ought to have seen that the appellant complied with the provisions of notice U/s. 148 of the IT Act and also complied with all other notices and therefore, the AO is not justified in making assessment U/s. 144 of the IT Act.*
3. *The Ld. CIT (A) erred in confirming the addition of Rs. 5,04,550/- admitted in the return of income filed by the appellant on 22/9/2006 when such return of income was held as invalid.*
4. *The Ld. CIT (A) ought to have seen that there is no discrepancy in the stocks and the AO is not justified in making addition of Rs. 5,04,550/-.*
5. *The Ld. CIT (A) erred in confirming the addition of Rs. 12,000/- made by the AO under the head “other sources”.*
6. *Any other ground or grounds that may be urged at the time of hearing.”*

11. In the case of S. Pradeep Kumar (HUF), the assessee has raised six identical grounds in its four appeals and they are extracted herein below for reference:

- “1. *The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in holding that the income of the appellant is assessable in the assessment of the major HUF of Sri S. Surender. The Ld. CIT (A) ought to have directed the AO to accept the partition of the family effected in the appeal.*
3. *The Ld. CIT (A) ought to have held that there was a partition of the HUF and the income of S. Pradeep Kumar, a minor HUF is assessable substantively in his assessment on partition of the family.*
4. *The Ld. CIT (A) ought to have held that there was partition of the family and the income of the minor HUF is*

*assessable in the assessment of the minor HUF itself and is not assessable in the assessment of the major HUF.*

5. *The Ld. CIT (A) ought to have held that the income derived by the appellant is not assessable in the major HUF headed by the Sri S. Surender.*
6. *Any other ground or grounds that may be urged at the time of hearing.”*

12. In the case of Pradeep Kumar Singirikonda, the assessee has raised six identical grounds in each of his two appeals and they are extracted herein below for reference:

- “1. *The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in confirming the assessment made by the AO by assessing the income of the appellant at Rs. 12,49,000/-.*
3. *The Ld. CIT (A) ought to have considered the fact that the income of the appellant is only Rs. 1,02,000/- which was admitted in the original return of income filed and that the AO is not justified in assessing the appellant at a total income of Rs. 12,49,000/-.*
4. *The Ld. CIT (A) ought to have considered the fact that the appellant retracted from statement recorded as the statement was recorded without any material facts available during survey.*
5. *The Ld. CIT (A) ought to have held that the addition cannot be made merely based on the statement recorded at the time of survey without any materials found during the course of Survey.*
6. *Any other ground or grounds that may be urged at the time of hearing.”*

13. At the outset, Ld. AR submitted before us that there is a delay of 9 days in the case of Singirikonda Vamsikrish and 126 days each in the case of Singirikonda Vamsikrishna, Singirikonda Ravinder and Singirikonda Karuna in filing the appeals before the Tribunal. In this regard, Ld. AR brought

our attention towards the affidavit filed by the assessee seeking condonation of delay wherein the reason for the delay in filing the appeal within the prescribed time limit was explained. For reference, the relevant portions from the affidavit is extracted and tabulated herein below:-

Sl No	ITA No. & Name of the assessee	No. of days delay	Reasons given by the assessee for delay
1.	1933/H/2017 (AY: 2005-06) Singirikonda Vamsikrishna	09	During the relevant period i.e., from 15/11/2017 onwards the petitioner fell sick due to viral pyrexia and he was advised complete rest till 24/11/2017. Copy of Medical Certificate is annexed. Therefore, he could not contact the Advocate stationed at Hyderabad. Thus there was a delay of 09 days in filing the appeal.
2.	2034/H/2017 (AY: 2006-07) Singirikonda Vamsikrishna	126	(i) During the relevant period the petitioner was pre-occupied with the marriage celebration of his sister Ms. Manasa. (ii) The petitioner's father suffered disc prolapse in the second week of July, 2017 and had to remain on prolonged bed rest. Copies of Medical Certificates are annexed to the petition..... Therefore there was a delay of 126 days in filing the appeal.
3.	2035/H/2017 (AY: 2006-07) Singirikonda Ravinder	126	i) During the relevant period the petitioner was pre-occupied with the marriage celebration of his daughter Ms. Manasa. (ii) The petitioner suffered from disc prolapse in the second week of July, 2017 and had to remain on prolonged bed rest. Copies of Medical Certificates are annexed to the petition..... Therefore there is a delay of 126 days in filing the appeal.
4.	2033/H/2017 (AY: 2006-07) Singirikonda Karuna	126	i) During the relevant period the petitioner was pre-occupied with the marriage celebration of her daughter Ms. Manasa. (ii) The petitioner's husband suffered from disc prolapse in the second week of July, 2017 and had to remain on prolonged bed

			rest. Copies of Medical Certificates are annexed to the petition..... Therefore there is a delay of 126 days in filing the appeal.
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14. After hearing the submissions of the Ld. AR and on perusal of the affidavits filed by the assessee explaining the reasons for the delay in filing the appeal before the Tribunal which is supported by the Medical Certificate enclosed along with the condonation petition, We find that the assessee had reasonable cause for not filing the appeal before the Tribunal within the stipulated time due to the ill health suffered by Mr. Singirikonda Ravinder and family commitments. Hence, in the interest of justice, We hereby condone the delay of 9 days in the case of Singirikonda Vamsikrish and 126 days each in the case of Singirikonda Vamsikrishna, Singirikonda Ravinder and Singirikonda Karuna in filing the appeal before the Tribunal and proceed to dispose off the appeals on merits.

15. At the outset, the Ld. AR submitted before us that during the assessment proceedings in some cases and during the first appellate proceedings in all the cases the assessee could not appear before the Ld. AO due to unavoidable circumstances. The Ld.AR further submitted that during the course of the proceedings before the Ld.Revenue Authorities the assessee

were also not able to properly pursue the cases due to several reasons such as ill health and family commitments. It was further submitted that in spite of the difficulties faced by the assesseees both the Revenue Authorities passed ex-parte orders without providing proper opportunity to the assesseees of being heard. It was therefore pleaded that the assesseees may be provided with one more opportunity to pursue their cases before the Ld. Revenue Authorities in order avoid great miscarriage of Justice. Ld. DR on the other hand objected to the submissions of the Ld. AR and argued that sufficient opportunities had been provided to the assesseees, however, on the given dates of hearing, neither the assesseees nor their Representative appeared before the Ld. AO and before the Ld. CIT (A). Under these circumstances, the Ld. Revenue Authorities had no other option but to pass ex-parte orders on merits based on the materials available on record. Hence, it was pleaded, that the orders passed by the Ld. Revenue Authorities do not call for any interference and appeals of the assesseees may be dismissed.

16. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the

cases, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) as well as the ld. AO had posted the cases on several occasions. However, none appeared on behalf of the assesseees before the Ld. AO on the given dates of hearing and even before the Ld. CIT(A). Further, the assesseees did not place any cogent evidence on record to justify their stand. Hence, it is obvious that the Ld. Revenue Authorities were left with no other option except to pass orders based on the material available on record. In this situation, We do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer and submissions of the Ld. AR, and in the larger interest of justice, We hereby remit the entire matter in the cases of all the assesseees back to the file of Ld. AO for de-novo consideration thereby providing one more opportunity to the assesseees of being heard. At the same breath, We also hereby caution the assesseees to promptly co-operate before the Ld. Revenue Authorities in their proceedings failing which the Ld. Revenue Authorities shall be at liberty to pass appropriate orders in accordance with law and merits based on the materials on the record. It is ordered accordingly.

17. In the result, all the appeals filed by the assesseees are allowed for statistical purposes as indicated hereinabove.

Order pronounced in the open court on 25<sup>th</sup> November, 2020

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

**Sd/-  
( A. MOHAN ALANKAMONY )  
ACCOUNTANT MEMBER**

Hyderabad, Dated: 25-11-2020

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*Copy to :*

*1.Singirikonda Surender, Partner, Sri Kanaka Mahalaxmi Silk House, Bodrai Bazar, Suryapet,*

*2.Ramulamma Singirikonda, W/o.Sri Surender, Bodrai Bazar, Suryapet.*

*3.Singirikonda Ravinder, Alankar Talkies Road, Suryapet.*

*4.Indumathi Singirikonda, Bodrai Bazar, Suryapet.*

*5.Manasa Singirikonda, D/o.Sri Ravinder, Alankar Talkies Road, Suryapet.*

*6.Singirikonda Vamsikrishna, S/o.Sri Singirikonda Ravinder, Alankar Talkies Road, Suryapet.*

*7.Singirikonda Karuna, W/o.Sri Singirikonda Ravinder, C/o.M/s.Mamatha Silk Centre, Alankar Road, Suryapet.*

*8.S.Pradeep Kumar, Bordai Bazar, Suryapet.*

*9.The Income Tax Officer, Suryapet.*

*10.CIT(Appeals)-10, Hyderabad.*

*11.The Pr.CIT-III, Hyderabad.*

*12.D.R. ITAT, Hyderabad.*

*13.Guard File.*