

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

(Through Video Conference)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

**ITA No. 182/Hyd./2020
Assessment Year: 2011-12**

Shri Dharavath Ramesh
9-21, Dundigal Village
Qutbullapur Mandal
K.V.Ranga Reddy Dist.

vs.

ITO, Ward 11(4)
Hyderabad 500 084

[PAN: AZTPD7442F]

**ITA No. 211/Hyd./2020
Assessment Year: 2011-12**

Shri Dharavath Sreenu
9-21, Dundigal Village
Qutbullapur Mandal
K.V.Ranga Reddy Dist.

vs.

ITO, Ward 13(4)
Hyderabad 500 084

[PAN: DDS6107J]

(Appellant)

(Respondent)

For Assessee: Shri B. Shanti Kumar, AR

For Revenue: Sh. Aluru Vekata Rao, D.R.

Date of Hearing : 27/01/2021

Date of Pronouncement : 22/02/2021

ORDER

These two assessee's appeals for A.Y. 2011-12 arise against the CIT(A)-5, Hyderabad's order dated 16.12.2019 passed in appeal no.10311/2018-19 and the CIT(A)-4, Hyderabad's order dated 30.08.2019 in appeal no.10352/18-19, in proceedings u/s 144 r.w.s. 147 and u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 [for short 'the Act']; respectively.

Heard Shri B.Shanti Kumar representing both assesseees and Shri Aluru Venkata Rao, DR for department. Case files perused.

It emerges that in ITA 211/Hyd/2020 of Shri Dharavath Sreenu, there is a delay of 86 days in filing the appeal. He has filed his petition for condonation of delay stating the delay is neither intentional nor deliberate but on account of circumstances beyond control. Being satisfied with the reasons explained in the petition for condonation of delay, I condone the same and proceed with the appeal.

2. It is noticed at the outset that the CIT(A)'s appellate order(s) affirming assessing officer's identical action making long term capital gain addition in both these assesseees' hands allegedly arising from transfer of the relevant capital asset; has been passed ex-parte on account of their non-appearance. Learned CIT(A) has not adjudicated merits of the sole issue in other words by framing the points of determination followed by detailed lower appellate discussion u/s 250(6) of the Act. I therefore deem it appropriate in larger interest of justice that both these assesseees deserve one more innings before the CIT(A). I order accordingly.

It is made clear that both these assesseees themselves or through their authorized representative(s) shall appear before the CIT(A) on or before 30.07.2021 and thereafter they shall be afforded three effective opportunities of hearing in consequential proceedings at their own risk and responsibility.

These two assesseees' appeals are allowed for statistical purposes in above terms.

Order pronounced in Open Court on 22/02/2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Dated: 22nd February, 2021

• *gmv*

Copy of Order forwarded to:

1. Sri Dharavath Ramesh, 9-21, Dundigal Village, Qutbullapur Mandal, KV Ranga Reddy Dt. (ii) Sri Dharavath Sreenu, 9-21, Dundigal village, Qutbullapur Mandal, KV Ranga Reddy Dt.
2. ITO, Ward 11(4) , Hyderabad (ii) ITO Ward 13(4), Hyderabad.
3. ACIT, Range 11, Hyderabad (ii) ACIT, Range 13, Hyderabad
4. CIT(A)-4, Hyderabad. (ii) CIT(A)-5, Hyderabad.
5. Pr.CIT -4, Hyderabad (ii) Pr.CIT-5, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File