

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

(Through Video Conference)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

**ITA No. 519/Hyd./2020
Assessment Year: 2012-13**

M/s Global Educational Society vs. ACIT (Exemptions)
Khammam Hyderabad

[PAN: AABTG0533B]

(Appellant)

(Respondent)

For Assessee: Mrs. Santi Pawan Kumar, AR
For Revenue: Shri N. Srikanth, D.R.

Date of Hearing : 24/03/2021
Date of Pronouncement : 20/04/2021

ORDER

This assessee's appeal for A.Y. 2012-13 arises against the Commissioner of Income Tax (Appeals) "[CIT(A)]"-9, Hyderabad's order dated 21.08.2020 passed in case no. 09/10241/2019-20 in proceedings u/s 147 of the Income Tax Act, 1961 [in short 'the Act'].

Heard both the parties. Case file perused.

2. Coming to the sole substantive issue of correctness of unexplained cash credit addition made in both lower authorities' proceedings to the tune of Rs.3,04,804/-, I notice at the outset that corresponding credits of withdrawals, in case has neither been considered nor granted in the course of assessment. Faced with this situation, learned counsel undertakes to explain the sources thereof; if granted a fresh opportunity of hearing, before the Assessing Officer. I deem it appropriate in these facts and circumstances, that the Assessing Officer needs to adjudicate the instant issue afresh. The

assessee or through its authorized representative shall appear before the Assessing officer on or before 30th July, 2021 with all relevant evidence(s) explaining source of cash deposits at its own risk and responsibility within three effective opportunities. Ordered accordingly.

This assessee's appeal stands allowed for statistical purposes in above terms.

Order pronounced in Open Court on 20/04/2021.

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

Dated: 20th April, 2021

- *gmv*

Copy of Order forwarded to:

1. M/s Global Educational Society, 14-2-3/A, Venkateswara Colony, Khammam 507 123, Telangana.
2. ACIT, Exemptions, Hyderabad
3. CIT (E), Hyderabad
4. CIT(A)-9, Hyderabad.
5. Pr.CIT , Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File