

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

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 878/HYD/2019**

Assessment Year: 2009-10

Harish Rawtani,  
HYDERABAD  
[PAN: AEMPR9512G]

(Appellant)

Asst. Commissioner  
Vs of Income Tax,  
Circle-14(1),  
HYDERABAD

(Respondent)

For Assessee : Shri S.Rama Rao, AR

For Revenue : Shri Sunil Kumar Pandey, DR

Date of Hearing : 25-02-2021

Date of Pronouncement : 21-04-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

This assessee's appeal for AY.2009-10 arises from the CIT(A)-6, Hyderabad's order dated 05-03-2019 passed in case No.10295/2018-19/A2/CIT(A)-6, in proceedings u/s.154 of the Income Tax Act, 1961 [in short, 'the Act'].

2. The assessee has raised the following substantive grounds in the instant appeal:

*“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 considered the grounds of appeal with regard to the amounts added of Rs.1,91,03,816/- and Rs.53,37,800/- and decided the issue on merits.*

*3) The learned Commissioner of Income Tax (Appeals) erred in merely setting aside the order passed u/ s 154 of the I.T.Act to the file of the Assessing Officer.*

*4) The learned Commissioner of Income Tax (Appeals) ought to have deleted the addition of Rs.1,91,03,816/- made as the same was already admitted by the appellant while filing the return of income.*

*5) The learned Commissioner of Income Tax (Appeals) ought to have deleted the addition on account of commission of Rs.53,37,800/- as the same is not reflected in Form 26AS.*

*6) Any other ground or grounds that may be urged at the time of hearing”.*

3. It transpires during the course of hearing that the CIT(A)'s lower appellate order under challenge has been passed *ex-parte*.

4. Learned departmental representative invited our attention to the CIT(A)'s order in para 4.1 that the relevant notice of hearing had been duly sent on the registered e-mail ID. We are of the opinion that the assessee cannot be held to be wilfully absent in the lower appellate proceedings only because of a single default at his behest. We therefore restore the assessee's instant appeal back to the CIT(A) for his afresh adjudication. The assessee or his authorised representative shall appear before the CIT(A) on or before 31-08-2021 with all

the relevant detailed evidence to be followed by three effective opportunities of hearing; at his own risk and responsibility.

5. This appeal of assessee is treated as allowed for statistical purposes in above terms.

*Order pronounced in the open court on 21<sup>st</sup> April, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 21-04-2021

TNMM

*Copy to :*

*1. Shri Harish Rawtani, D.No.9 and 10, Shop No.1, Road No.1, Banjara Hills, Hyderabad.*

*2. The Asst. Commissioner of Income Tax, Circle-14(1), Hyderabad.*

*3. CIT(Appeals)-6, Hyderabad.*

*4. Pr. CIT-6, Hyderabad.*

*5. D.R. ITAT, Hyderabad.*

*6. Guard File.*