

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER
AND
SHRI S.S. GODARA, JUDICIAL MEMBER

ITA Nos.1042 & 1043/Hyd/2019		
A.Y. 2010-11 & 2011-12		
Brijeshreddy Vanavasam, Suryapet – 508 213. PAN: ABHPV 8259 L (Appellant)	VS.	Income Tax Officer, Ward-1, Suryapet. (Respondent)
Assessee by:	Shri S. Rama Rao	
Revenue by:	Shri Sunil Kumar Pandey, DR	
Date of hearing:	10/02/2021	
Date of pronouncement:	26/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

The captioned two appeals are filed by the assessee against the orders of the Ld. CIT(A)-3, Hyderabad in appeal No. 0093 & 0094/ITO-1/Syt/CIT(A)-3/2017-18, dated 14/02/2019 and 12/2/2019 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the A.Y.s 2010-11 and 2011-12 respectively.

2. The assessee has raised five grounds in his appeal for the A.Y. 2010-11 and they are extracted herein below for reference:-

- “1. *The order of the Ld. CIT(A). CIT(A) is erroneous both on facts and in law.*
2. *The Ld. CIT(A). CIT(A) erred in deciding the appeal ex-parte without providing further opportunity to the appellant.*
3. *The Ld. CIT(A). CIT(A) erred in confirming the addition of Rs. 5,22,67,027/- made by the A.O. on the ground that it represent the unexplained cash credit.*
4. *The Ld. CIT(A). CIT(A) erred in confirming the addition of Rs. 10,00,000/- made by the A.O. disbelieving the gift of the said amount received from his grant mother.*
5. *Any other ground or ground that may be urged at the time of hearing.”*

3. The assessee has raised four grounds in his appeal for the A.Y. 2011-12 and they are extracted herein below for reference:-

1. *“The order of the Ld. CIT(A) is erroneous on facts and in law.*
2. *The Ld. CIT(A) erred in deciding the appeal ex-parte without providing further opportunity to the appellant.*
3. *The Ld. CIT(A) erred in confirming the addition of Rs. 3,71,18,750/- made by the A.O. on the ground that it represent the unexplained cash credit.*
4. *Any other ground or grounds that may be urged at the time of hearing.”*

4. At the outset, the Ld. AR submitted before us stating that the Ld. CIT (A) has passed ex-parte orders for both the AYs 2010-11 and 2011-12 without providing proper opportunity to the assessee of being heard. It was therefore pleaded that the matter may be remitted back to the file of the Ld CIT (A) in order to provide one more opportunity to the assessee of being heard. Ld. DR. On the other hand Ld.DR vehemently

opposed to the submissions of the Ld. AR and argued that sufficient opportunities had been provided to the assessee however, on the given dates of hearing, neither the assessee nor his Representative appeared before the Ld. CIT (A). Therefore the Ld. CIT (A) had no other option but to pass ex-parte orders for the A.Y. 2010-11 and 2011-12 based on the materials available on record. Hence, it was pleaded that the orders passed by the Ld. CIT(A) do not call for any interference.

5. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) had posted the case on several occasions. However, none appeared on behalf of the assessee before the CIT(A) on the dates of hearing. Therefore, the Ld. CIT (A) was left with no other option except to adjudicate the appeals ex-parte for the AYs 2010-11 and 2011-12. In this situation, We do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer of the Ld. AR, the issues and the quantum of demand involved in the appeal, in the interest of justice, We hereby remit the entire matter back to the file of Ld. CIT (A) in order to consider both the appeals of the assessee for the A.Y. 2010-11 and 2011-12 afresh on merits by providing one more opportunity to the assessee of being heard. At the same breath, We also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing

which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on the 26th April, 2021.

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 26th April, 2021.

OKK

Copy to:-

- 1) Brijeshreddy Vanavasam, 1-4-139, Edga Road, Suryapet, 508213.
- 2) Income Tax Officer, Ward-1, Krishna Nagar Colony, Suryapet – 508213.
- 3) The CIT(A)-3, Hyderabad.
- 4) The Pr. CIT-3, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File