

**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. 2234/HYD/2017**

Assessment Year: 2012-13

Venkateswara Rao Avasarala,  
HYDERABAD  
[PAN: AAYPA1586F]

(Appellant)

Dy.Commissioner of  
Vs Income Tax,  
Circle-17(1),  
HYDERABAD

(Respondent)

For Assessee : Shri T.Chaitanya Kumar, AR

For Revenue : Dr.Dipak. R. DR

Date of Hearing : 22-03-2021

Date of Pronouncement : 03-05-2021

**ORDER**

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

This assessee's appeal for AY.2012-13 arises from the CIT(A)-7, Hyderabad's order dated 06-06-2017 passed in appeal No.483/CIT(A)-7/2016-17, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

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

“1)The learned Commissioner of Income-tax (Appeals) is erroneous, illegal and held contrary to the facts of the instant case.

2)The learned Commissioner of Income-tax (Appeals) is erred in not accepting the petition for condo nation of delay.

3)The learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer and not considering the merits of the case of the appellant.

4)The learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer in making addition an amount of Rs 9,55,50,000/-

5)The learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer in disallowing depreciation of Rs 8,80,330/- without considering the appellant submissions.

6)The learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer in disallowing interest of Rs 7,73,780/- without considering the appellant submissions.

7)The learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer in determining the total income at Rs.13,37,39,590/- as against return of income of Rs 3,65,35,980.

8)Any other grounds/ground may be urged at the time of hearing”.

3. It transpires during the course of hearing that the assessee's only case is that he had successfully filed confirmations of the corresponding creditors pertaining to unsecured loans in the name of 18 companies for the first time before the CIT(A) which has nowhere been considered in the lower appellate order under challenge. We further notice with the able assistance of both the authorities that the CIT(A) has declined the assessee's appeal mainly on the ground that he had failed to explain 742 days delay in filing thereby.

4. Learned departmental representative fails to rebut the clinching fact that the CIT(A) has *prima-facie* gone by the

quantum of delay than the corresponding explanation tendered at this taxpayers behest. Coupled with this, we reiterate that the relevant factual matrix viz-a-viz the three issue raised herein (supra) have nowhere been adjudicated u/s.250(6) of the Act.

We therefore deem it appropriate to restore all the instant issues back to the CIT(A) for his afresh adjudication as per law. It is further made clear that the assessee or his authorised representative shall appear before the CIT(A) on or before 30-09-2021 with all the relevant corresponding detailed evidence followed by the necessary factual verification; at his own risk and responsibility, within three effective opportunities of hearing.

Delay of 04 days in filing of the instant appeal is also condoned since supported by cogent reasons and on account of no rebuttal thereto from the departmental side.

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

*Order pronounced in the open court on 3<sup>rd</sup> May, 2021*

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

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

Hyderabad,  
Dated: 03-05-2021

*Copy to :*

*1.Venkateswara Rao Avasarala, C/o.Shri T.Chaitanya Kumar, Advocate, Flat No.102, Gouri Apartments, Urdu Lane, Himayatnagar, Hyderabad.*

*2.The Dy.Commissioner of Income Tax, Circle-17(1), Hyderabad.*

*3.CIT(Appeals)-7, Hyderabad.*

*4.Pr.CIT-7, Hyderabad.*

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

*6.Guard File.*