

**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. 680/HYD/2017**

Assessment Year: 2012-13

M/s.Resolute Electronics Private Limited, HYDERABAD [PAN: AABCR5515K]	Vs	DCIT, Circle-3(1), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : NONE

For Revenue : Shri R.Dipak, DR

Date of Hearing : 21-04-2021

Date of Pronouncement : 28-05-2021

**ORDER**

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

This assessee's appeal for AY.2012-13 arises from the CIT(A)-3, Hyderabad's order dated 03-01-2017 passed in case No.0122/DCIT, Cir-3(1)/CIT(A)-3/15-16, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard learned departmental representative. Case file perused.

2. It transpires at the outset that the CIT(A)'s lower appellate order affirming the Assessing Officer's action *inter alia* adding un-secured loans followed Section 40(a)(ia), "other"

expenses and depreciation's disallowance involving varying sums of money; respectively has been passed *ex-parte*.

3. Learned departmental representative invited our attention to para 4, pg.3 of the CIT(A)'s order that he had afforded numerous opportunities to the assessee. We find that there is no indication in the said discussion as to whether the corresponding lower appellate hearing notices had been actually served on the assessee or not? Faced with this situation, we deem it appropriate to restore the instant lis back to the CIT(A) for his afresh adjudication on merits within three effective opportunities of hearing.

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

*Order pronounced in the open court on 28<sup>th</sup> May, 2021*

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

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

Hyderabad,  
Dated: 28-05-2021

*Copy to :*

*1.M/s.Resolute Electronics Private Limited, C/o.K.Vasant Kumar, A.V.Raghu Ram & P.Vinod, Advocates, 610, Babukhan Estate, Basheerbagh, Hyderabad.*

*2.The DCIT, Circle-3(1), Hyderabad.*

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

*4.Pr.CIT-3, Hyderabad.*

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

*6.Guard File.*