

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad SMC Bench, Hyderabad
(Through Video Conferencing)
Before Smt. P. Madhavi Devi, Judicial Member

ITA No.506/Hyd/2020		
Assessment Year: 2011-12		
Sri Surender Reddy Busireddy, Hyderabad PAN:ADAPB6133E (Appellant)	Vs.	Income Tax Officer Ward 14(2) Hyderabad (Respondent)
Assessee by:	Sri Mohd. Afzal, Advocate	
Revenue by:	Sri M. Mahidhar, DR	
Date of hearing:	21/06/2021	
Date of pronouncement:	21/06/2021	

ORDER

This is assessee's appeal for the A.Y 2011-12 against the order of the CIT (A)-6, Hyderabad, dated 28.5.2020.

2. At the outset it is seen that the appeal of the assessee has been decided ex-parte the assessee. Further, the assessment has been reopened u/s 148 of the Act by observing that the assessee has not filed his return of income.

3. The learned Counsel for the assessee submitted that the assessee had filed his return of income and there is mistake in the observation of the Assessing Officer that the assessee has not filed his return of income. He submitted that the assessment may be remanded to the file of the Assessing Officer for denovo consideration.

4. The learned DR also agreed for a remand of the assessment to the file of the Assessing Officer. Therefore, taking the submissions of the assessee into consideration, I deem it fit and proper to set aside the order of the CIT (A) and remand the issue to the file of the Assessing Officer for denovo consideration in accordance with law. Needless to mention that the assessee shall be given a fair opportunity of hearing and the assessee shall also cooperate with the Assessing Officer for early completion of the assessment of his income for the relevant A.Y.

5. In the result, assessee's appeal is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 21st June, 2021.

Sd/-

**(P. MADHAVI DEVI)
JUDICIAL MEMBER**

Hyderabad, dated 21st June, 2021.

Vinodan/sps

Copy to:

S.No	Addresses
1	Sri Surender Reddy Busireddy, C/o Mohd. Afzal, Advocate, No.402, Sherson's Residency, 11-5-465, Criminal Court Road, Red Hills, Hyderabad 500004
2	Income Tax Officer Ward 14(2) IT Towers, AC Guards, Hyderabad
3	CIT (A)-6, Hyderabad
4	Pr. CIT -6, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order