

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ B ‘ Bench, Hyderabad
(Through Video Conferencing)
Before Smt. P. Madhavi Devi, Judicial Member
AND
Shri A. Mohan Alankamony, Accountant Member

ITA No.1873/Hyd/2018		
Assessment Year: 2015-16		
M/s.SVPCL Ltd Hyderabad PAN:AAFCS0756A (Appellant)	Vs.	Dy. CIT Circle 3 (2) Hyderabad (Respondent)
Assessee by:	Sri P. Murali Mohana Rao	
Revenue by:	Sri Rohit Mujumdar,DR	
Date of hearing:	21/06/2021	
Date of pronouncement:	23/06/2021	

ORDER

Per Smt. P. Madhavi Devi, J.M.

This is assessee's appeal for the A.Y 2015-16 against the order of the CIT (A)-3, Hyderabad, dated 20.06.2018.

2. At the outset, the learned Counsel for the assessee submitted that the order of the CIT (A) is ex-parte the assessee due to non-appearance of the assessee and he prayed for an opportunity to submit all the details before the authorities below. He submitted that even before the Assessing Officer, the assessee could not submit the details due to which the Assessing Officer has disallowed certain expenditure. Therefore, he prayed for a remand of the matter to the file of the Assessing Officer.

3. The learned DR, however, supported the orders of the authorities below.

4. Having gone through the orders of both the Assessing Officer as well as the CIT (A), we find that the assessee's claim of expenditure has been disallowed by the Assessing Officer for want of evidence and the order of the CIT (A) is ex-parte the assessee. In view of the same, we deem it fit and proper to 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 is also directed to appear and file all the details and cooperate with the Assessing Officer for an early completion of the assessment.

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

Order pronounced in the Open Court on 23rd June, 2021.

Sd/- (A. MOHAN ALANKAMONY) ACCOUNTANT MEMBER	Sd/- (P. MADHAVI DEVI) JUDICIAL MEMBER
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Hyderabad, dated 23rd June, 2021.

Vinodan/sps

Copy to:

S.No	Addresses
1	SVPCL Ltd C/o P. Murali & Co. CA, 6-3-655/2/3 1 st Floor, Somajiguda, Hyderabad 500082
2	Dy.CIT, Circle 3(2) Hyderabad
3	CIT (A)-3,Hyderabad
4	Pr. CIT -3, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order