

**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. 1700/HYD/2018**

Assessment Year: 2013-14

Aiswarya Art Creations  
Private Limited,  
HYDERABAD  
[PAN: AAGCA7479J]

(Appellant)

Vs  
Asst. Commissioner  
of Income Tax,  
Cricle-4(1),  
HYDERABAD

(Respondent)

For Assessee : Shri Chaitanya Kumar, AR  
For Revenue : Shri Sunil Kumar Pandey, DR

Date of Hearing : 18-05-2021  
Date of Pronouncement : 25-06-2021

**ORDER**

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

This assessee's appeal for AY.2013-14 arises from the CIT(A)-6, Hyderabad's order dated 02-01-2018 passed in case No.0139/2016-17/A3/CIT(A)-6, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. We notice at the outset that the CIT(A)'s lower appellate order; affirming the Assessing Officer's action rejecting its books of account thereby estimating 4% of the gross receipts of Rs.48,45,67,056/- as taxable income in assessment order dt.29-03-2016 has been passed *ex-parte* and that too without

condoning the alleged delay of 31 days in filing the lower appellate order.

3. Learned departmental representative sought to invite our attention to CIT(A)'s order rejecting the assessee's appeal on account of its delay in filing the appeal being not explained by pinpointing any "sufficient cause".

4. We find no merit in the instant argument *per se* since the corresponding CIT(A)'s lower appellate order hearing notice does not seem to have been actually served on the assessee *prima-facie*. We therefore deem it appropriate to restore the assessee's instant grievance back to the CIT(A) for his appropriate adjudication as per law within three effective opportunities of hearing.

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

*Order pronounced in the open court on 25<sup>th</sup> June, 2021*

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

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

Hyderabad,  
Dated: 25-06-2021

*Copy to :*

*1.Aiswarya Art Creations Private Limited, Shri T.Chaitanya Kumar, Advocate, Flat No.102, Gowri Apartments, Urdu Lane, Himayatnagar, Hyderabad.*

*2.The Asst.Commissioner of Income Tax, Circle-14(1), Hyderabad.*

*3.CIT(Appeals)-6, Hyderabad.*

*4.Pr.CIT-6, Hyderabad.*

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

*6.Guard File.*