

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

|  |     |  |
|--|-----|--|
| ITA No.1416/H/2017<br>Assessment Year: 2002-03                                 |     |  |
| ACI Infocom Ltd.,<br>Secunderabad.<br><br>PAN - AADCA 2262Q<br><br>(Appellant) | Vs. | Dy. Commissioner of<br>Income-tax,<br>Circle - 1(1),<br>Hyderabad.<br><br>(Respondent) |
| Assessee by:   |     | Shri S. Rama Rao   |
| Revenue by:  |     | Shri Anil Sant   |
| Date of hearing:   |     | 20/07/2021   |
| Date of pronouncement:   |     | 23/07/2021   |

**ORDER**

**PER L.P. SAHU, A.M.:**

This appeal filed by the assessee is directed against CIT(A) - 5, Hyderabad's order dated 31/05/2017 for AY 2002-03 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had decided the matters ex-parte. Therefore, it would be in the

interest of justice, the matter may be restored to his file for deciding various grounds of appeal on merits. The learned DR agreed with the aforesaid statement of the learned AR.

3. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) on or before 30<sup>th</sup> November, 2021 with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

4. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 23<sup>rd</sup> July, 2021.

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

**Sd/-**  
**(L. P. SAHU)**  
**ACCOUNTANT MEMBER**

Hyderabad, Dated: 23<sup>rd</sup> July, 2021.

*kv*

*Copy to :*

|          |  |
|----------|--|
| <i>1</i> | <i>ACI Infocom Ltd., 301, Dimple Arcade Extension,<br/>Building 10, Behind Sai Dham Temple,<br/>Kandivali (E), Mumbai city - 400 101</i> |
| <i>2</i> | <i>ITO, Ward - 12(1)(1), Aayakar Bhavan,<br/>Mumbai - 400 020</i>  |
| <i>3</i> | <i>CIT(A) - 5, Hyderabad.</i>  |
| <i>4</i> | <i>Pr. CIT - 1, Hyderabad</i>  |
| <i>5</i> | <i>ITAT, DR, Hyderabad.</i>  |
| <i>6</i> | <i>Guard File.</i>   |