

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No. 965/Hyd/2018		
A.Y. 2014-15		
Navaneeth Reddy, Adilabad. PAN: BBWPN 0766 Q (Appellant)	VS.	Income Tax Officer, Ward-1, Adilabad. (Respondent)
Assessee by:	Sri S. Rama Rao	
Revenue by:	Sri Vijay Garladinne, DR	
Date of hearing:	29/07/2021	
Date of pronouncement:	06/08/2021	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT (A)-5, Hyderabad in appeal No. 0522/2016-17/CIT (A)-5, dated 22/02/2018 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the AY: 2014-15.

2. The assessee has raised five grounds in his appeal and they are extracted herein below for reference: -

- “1. *The order of the Ld. CIT (A) is erroneous both on facts and in law.*
2. *The Ld. CIT (A) erred in confirming the addition of Rs. 15,87,711/- representing the opening capital balance without considering the fact that such an addition cannot be made for the year under consideration.*

3. *The Ld. CIT (A) erred in confirming the addition of Rs. 49,501/- representing the personal gifts received during the year.*
4. *The Ld. CIT (A) erred in confirming the addition of Rs. 1,12,600/- made by the Assessing Officer by treating the agricultural income as the income from "other sources".*
5. *Any other ground / grounds that may be urged at the time of hearing."*

3. At the outset, the Ld. AR submitted before us stating that the Ld. CIT (A) has passed ex-parte order without providing proper opportunity to the assessee of being heard. It was therefore pleaded that the matter may be remitted back to the file of the Ld CIT (A) in order to provide one more opportunity to the assessee of being heard. Ld. DR, on the other hand, vehemently opposed to the submissions of the Ld. AR and argued that sufficient opportunities had been provided to the assessee however, on the given dates of hearing, neither the assessee nor his Representative appeared before the Ld. CIT (A) except filing the written submissions. Therefore, the Ld. CIT (A) had no other option but to pass ex-parte order based on the materials available on record. Hence, it was pleaded that the order passed by the Ld. CIT(A) does not call for any interference.

4. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, We find merit in the submissions of the Ld. DR. The Ld. CIT (A) had posted the case on several occasions. However, none appeared on behalf of the assessee before the CIT(A) on the dates of hearing. Therefore, the Ld. CIT (A) was left with no other option except to adjudicate the appeal ex-parte based

on the written submissions filed by the assessee as well as the material available on record. In this situation, We do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer of the Ld. AR as well as the issues involved in the appeal, in the interest of justice, We hereby remit the matter back to the file of Ld. CIT (A) in order to consider the appeal afresh on merits by providing one more opportunity to the assessee of being heard. At the same breath, We also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

5. In the result, appeal filed by the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on the 06th August, 2021.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 06th August, 2021

OKK

Copy to:-

- 1) Navaneeth Reddy, 3-44, Waghapur, Adilabad - 504001.
- 2) Income Tax Officer, Ward-1, Behind Tirumala Filling Station, Dasnapur, Adilabad - 504001.
- 3) The CIT (A)-5, Hyderabad.
- 4) The Pr. CIT-5, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File