

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES : BENCH "A" HYDERABAD**

(Through Video Conference)

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 995/Hyd./2013
A.Y : 2008-09**

M/s Dhanitha Constructions Pvt. Ltd.
Hyderabad

vs. ACIT,
Central Circle 1
Hyderabad

[PAN: AADCD5610R]]

(Appellant)

(Respondent)

For Assessee: Shri S. Rama Rao, Adv.
For Revenue: Smt. N. Esther, DR

Date of Hearing : 01/06/2021
Date of Pronouncement : 17/08/2021

ORDER

PER S.S. GODARA, J.M.

This assessee's appeal for A.Y. 2008-09 arises against the CIT(A)-1, Hyderabad's order dated 31.03.2013 passed in case no. 0291/CC-1/Hyd/CIT(A)-I/Hyd/10-11 , involving proceedings u/s 143 (3) r.w.s. 153C of the Income Tax Act, 1961 [in short 'the Act'].

Heard both the parties. Case file perused.

The assessee has raised the following substantive grounds in the instant appeal.

“2. The order of the ld.CIT(A) is erroneous both on facts and in law

3. The ld.CIT(A) erred in confirming the action of the AO in treating an amount of Rs.2,44,55,000/- received from Sri Sunil Kumar Ahuja as income from business. The ld.CIT(A) ought to have seen that the said amount does not represent the income from business and should not have been treated as part of income.

4. The ld.CIT(A) erred in making addition of Rs. 2,05,50,000/- without considering the fact that the appellant did neither receive the said amount nor such amount represents the income from business.”

3. It emerges at the outset that the instant lis has arisen on account of the department's search action dated 17.09.2008 conducted at the residential premises of assessee's managing director Sri "OSS Prasad" ie Sri Siva Sankar Prasad Obisetty" giving rise to alleged seizure of incrimination material pinpointing the undisclosed income of Rs. 4,50,000/- pertaining to real estate development transactions.

4. We next find that this tribunal's coordinate bench order dated 26.9.2017 had clubbed the instant appeal with Shri "OSS Prasad's cases ITA 951 to 955/Hyd/2015 raising identical/interconnected issues.

4.1. Learned counsel has filed this tribunal coordinate bench's order dated 06.10.2020 before us that all the said appeals stand restored back to the file of CIT(A) for his afresh adjudication. Faced with this situation, we observe that instant lis must also follow suit being an interconnected case. It is made clear that the assessee or its AR shall appear before the CIT(A) on or before 30th Novemer, 2021 with all the relevant details; at its own risk and

responsibility to be followed by three effective opportunities of hearing in light of the final outcome in Shri Prasad's appeals (supra). Ordered accordingly.

This assessee's appeal is allowed for statistical purposes in above terms.

Pronounced in Open Court on 17th August, 2021.

Sd/-

Sd/-

(L.P. SAHU)
ACCOUNTANT MEMBER

(S.S. GODARA)
JUDICIAL MEMBER

Dated: the 17th August, 2021.

* gmV

Copy of the Order forwarded to:

1. M/s Dhanitha Constructions Pvt. Ltd., C/o Sri S. Rama Rao, Advocate, Flat no.. 102, Shriya's Elegance, H.No. 3-6-643, Stree no.9, Himayatnagar, Hyderabad 500 029, Telangana
2. ACIT, Central Circle 1, Hyderabad
3. CIT(A)-1, Hyderabad
4. Pr.CIT-1, Hyderabad
5. DR, ITAT, Hyderabad.
6. Guard File.