

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

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

ITA No. 1872/H/2018 Assessment Year: 2014-15		
Srnithya Exports Pvt. Ltd., Hyderabad. PAN - AAKCS7863A (Appellant)	Vs.	Income-tax Officer, Ward - 3(3), Hyderabad. (Respondent)
Assessee by:	Shri P. Murali Mohana Rao	
Revenue by:	Shri Rohit Mujumdar	
Date of hearing:	25/08/2021	
Date of pronouncement:	27/08/2021	

ORDER

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

This appeal filed by the assessee is directed against CIT(A) - 3, Hyderabad's order dated 18/06/2018 for AY 2014-15 involving proceedings u/s 271B 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 30th 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 27th August, 2021.

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

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

Hyderabad, Dated: 27th August, 2021.

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Copy to :

<i>1</i>	<i>M/s Srinithya Exports Pvt. Ltd., C/o P. Murali & Co., CAs, 6-3-655/2/3, 1st Floor, Somajiguda, Hyderabad - 82</i>
<i>2</i>	<i>ITO, Ward - 3(3), Hyderabad.</i>
<i>3</i>	<i>CIT(A) -3, Hyderabad.</i>
<i>4</i>	<i>Pr. CIT - 3, Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>