

**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 Nos. 1367 & 1368/H/2019 Assessment Years: 2014-15 & 2015-16		
Sahaj Seva Samsthan, Hyderabad. PAN - AAAAS 1828H (Appellant)	Vs.	Asst. Director of Income- tax, Exemptions - I, Hyderabad. (Respondent)
Assessee by:		Shri Mohd. Afzal
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		26/08/2021
Date of pronouncement:		27/08/2021

ORDER

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

These two appeals filed by the assessee are directed against CIT(A) - 9, Hyderabad's separate orders dated 28th June, 2019 for AYs 2014-15 & 2015-16 involving proceedings u/s 143(1) and 154 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 appeals on merits. The ld. AR undertook to produce all the relevant documents to substantiate his case before the CIT(A). 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 appeals 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, both the appeal of the assessee are 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 :

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<i>2</i>	<i>ADIT(Exemptions) - 1, Aayakar Bhavan, Basheerbagh, Hyderabad.</i>
<i>3</i>	<i>CIT(A) - 9, Hyderabad.</i>
<i>4</i>	<i>CIT (Exemptions), Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	