

**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. 2026/H/2018 Assessment Year: 2014-15		
Agencydigi Communications Pvt. Ltd. Hyderabad [PAN: AAICA6740L]	Vs.	Income Tax Officer Ward – 1(1) Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Shri Rohit Mujumdar, DR	
Date of hearing:	24/08/2021	
Date of pronouncement:	17/09/2021	

ORDER

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

This appeal filed by the assessee is directed against CIT(A)-1, Hyderabad's order, dated 16/05/2018 involving proceedings u/s 144 of the Income Tax Act, 1961 [in short "the Act"].

During the course of hearing, none were present on behalf of the assessee. Therefore, the case was heard ex parte qua the D.R.

At the outset, it is observed there is a delay of 23 days in filing the appeal before the Tribunal which stands condoned, to which ld.DR had no objection.

2. Brief facts of the case are that the assessee filed return of income on 29.11.2011 declaring 'nil' income. The case was selected for scrutiny and statutory notices were issued to the assessee. During the course of assessment, it was observed by the Assessing officer that there was a difference between the sales/gross receipts declared in the return of income and Form no.26 AS and other observations were made by the Assessing officer and completed assessment u/s 144 of the Act.

3. Feeling aggrieved from the order of the AO the assessee filed appeal before the CIT(A) and filed some additional evidences, but the CIT(A) after considering the submissions of the assessee, dismissed the appeal.

4. Feeling aggrieved from the order of the CIT(A) the assessee is in appeal before us on the following grounds of appeal.

“(1) Relief claimed: Addition of Rs. 24,83,738/- on account of mismatch between revenue as per Form 26 AS and profit and loss statement be deleted.

Grounds:

1. Whether on the facts and in the circumstances of the case:

- The Hon'ble CIT(Appeals) was justified in sustaining the addition on account of mismatch between revenue as per Form 26 AS and profit and loss statement without considering and referring the additional evidences to the Assessing officer.”*

5. Ld.DR submitted that the CIT(A) has passed a well reasoned order and it does not require any interference.

6. After hearing the ld.DR, we observe that there is a difference between the gross receipts/sales reported in the income tax return and form 26 AS as per observations of the CIT(A) that there was a difference due to non-recording of service tax.

6.1. As per grounds of appeal that the additional evidence filed by the assessee were also not considered while adjudicating the issue. Therefore, we deem it fit to send it back to the file of Assessing officer for reconciliation of the difference as noted by the authorities below and the assessee is given liberty to produce the documents to substantiate his claims. Needless to say that a reasonable opportunity of being heard be given to assessee. Assessee is further directed not to seek unnecessary adjournments and shall cooperate for early disposal of the case.

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

Pronounced on 17th September, 2021.

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

Sd/-

**(L. P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad

Dated: 17th September, 2021.

**gmv*

Copy to :

1	<i>M/s Agencydigi Communications Pvt. Ltd. Plot no 305, Mayfair Gardens, Road no.12, Near ORIS Restaurant, Banjara Hills, Hyderabad 500 034, Telangana.</i>
2	<i>ITO, Ward 1(1), Hyderabad.</i>
3	<i>ACIT, Range 1, Hyderabad</i>
4	<i>CIT(A)-1, Hyderabad</i>
5	<i>Pr.CIT-1, Hyderabad</i>
6	<i>ITAT, DR, Hyderabad.</i>
7	<i>Guard File.</i>