

**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. 2037 & 2038/H/2018 Assessment Year: 2013-14		
R.K. Infra & Engineering (India) Pvt. Ltd., Hyderabad.  [PAN - AADCR9570Q]	Vs.	Addl. CIT, Range 3, Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Santi Pawan Kumar, for Pawan Kumar Chakrapani	
Revenue by:	Shri D.J. Prabhakar Anand	
Date of hearing:	15/09/2021	
Date of pronouncement:	17/09/2021	

**ORDER**

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

These appeals filed by the assessee are directed against CIT(A) - 3, Hyderabad's order dated 10/07/2018 for AY 2013-14 involving proceedings u/s 271 E and 271D of the Income Tax Act, 1961 respectively; 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 matters may be restored to his file for deciding various grounds of appeal 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 appeal on merits. We direct the assessee to appear before CIT(A) 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 appeals of the assessee are treated as allowed for statistical purposes.

Pronounced in the open court on 17<sup>th</sup> September, 2021.

**Sd/-**

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

**Sd/-**

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

Hyderabad,

Dated: 17<sup>th</sup> September, 2021.

*\*gmv*

Copy to :

1	<i>R.K Infra &amp; Engineering (India) Pvt. Ltd., 1-2-49/15, 1<sup>st</sup> floor, Nizampet road, Hydernagar, Kukatpally, Hyderabad - 500 072</i>
2	<i>ACIT, Range 3, Hyderabad.</i>
3	<i>CIT(A) - 3, Hyderabad.</i>
4	<i>Pr. CIT - 3, Hyderabad</i>
5	<i>DR, ITAT, Hyderabad.</i>
6	<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	