

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD 'A' BENCH : HYDERABAD  
(Through Virtual Hearing)**

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

**ITA No. 702/Hyd/2020  
(Assessment Year: 2018-19)**

Concap Holdings Private Limited,  
C/o.Luharuka and Associates,  
5-4-187/3 & 4, 2d Floor,  
Soham Mansion, M.G. Road,  
Ranigunj, Secunderabad.  
Telangana – 500003.

PAN : AACCC3585F.

..Appellant.

Vs.

The Income Tax Officer,  
Ward – 1(4), Hyderabad.

..Respondent.

Appellant by : None.

Respondent by : Shri Sunku Srinivas, DR.

Date of Hearing : 08.09.2021

Date of Pronouncement : 09.09.2021

**ORDER**

**PER S.S. GODARA, J.M. :**

This assessee's appeal arises from the Commissioner of  
Income Tax (Appeal) – 1, Hyderabad order dt.23.09.2020 passed  
in Case No.10674/2019-20/ITO-1(4)/Hyd/CIT(A)-1/2020-21

involving proceedings under Section 154 of Income Tax Act, 1961 [in short, 'the Act'].

Heard the learned departmental representative. Case files perused. None appears at assessee's behalf. It is accordingly proceeded ex-parte.

2. The assessee has pleaded the following pleadings in this present appeal :

*"1. The order of the learned Commissioner of Income Tax (Appeals) – 1 is contrary too law & facts of the case.*

*2. The appellant contends that the learned Commissioner of Income Tax (Appeals) has passed the order on the basis of the following facts which are factually incorrect*

*A. The original Return of income was filed on 26.10.2018, well within the extended due date of 31.10.2018.*

*B. The appellant has not filed any revised return. In response to intimation u/s 143(1) of the IT Act, pointing out certain defects in the original return of income, the appellant has filed rectified return on 22.01.2020, filing up the schedule BP of exempt income. Hence, the question of filing any revised return of income beyond due date does not arise.*

*3. The appellant contends that the learned Commissioner of Income Tax (Appeals) has erred in not considering the fact that the CPC has rectified the intimation when similar mistake has happened in appellants case for the assessment year 2016-17.*

*4 The appellant contends that due to oversight the exempt income schedule was not filled up in the original return of income and the same was rectified subsequently. Hence the adjustment made in the intimation u/s 143(1) adding exempt income to the returned income be deleted."*

*5. The appellant craves leave to add, amend alter or delete any or all the above grounds of appeal at the time of hearing."*

4. Coming to the sole substantive issue regarding addition of Rs.2,46,12,550/- made in the CPC processing dated 27.01.2020 u/s 154, learned departmental representative fails to dispute that the CIT(A) on the one hand has made it clear that “none” had appeared for the assessee, whereas, on the other hand he has taken into consideration its alleged written submissions.

5. Faced with this situation, we deem it appropriate to restore the assessee’s instant sole substantive grievance back to the CIT(A) for his appropriate adjudication afresh after affording three effective opportunities of hearing to the taxpayer.

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

Order pronounced on 9<sup>th</sup> day of September, 2021.

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

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

Hyderabad, dt 09.09.2021.

**\*TYNM**

Copy forwarded to:

1. Concap Holdings Private Limited, C/o.Luharuka and Associates, 5-4-187/3 & 4, 2d Floor, Soham Mansion, M.G. Road, Ranigunj, Secunderabad.
2. The Income Tax Officer, Ward – 1(4), Hyderabad.
3. CIT(Appeals) – 1, Hyderabad.
4. Pr.CIT-1, Hyderabad.
5. D.R. ITAT Hyderabad
6. Guard File

*By Order*