

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S. GODARA, JUDICIAL MEMBER

	ITA No. 1159/Hyd/2019		
	A.Y. 2010-11		
Ajay Kumar Kasliwal, Hyderabad. PAN: BBOPK 0274 L (Appellant)	VS.	Income Tax Officer, Ward-7(3), Hyderabad. (Respondent)	
Assessee by	Sri T. Chaitanya Kumar for Sri K.A. Sai Prasad		
Revenue by	Sri M. Mahidhar, DR		
Date of hearing:	01/09/2021		
Date of pronouncement:	16/09/2021		

ORDER

PER A. MOHAN ALANKAMONY, A.M:

This appeal is filed by the assessee against the order of the Ld. CIT(A)-3, Hyderabad in appeal No. 0126/ITO-7(3)/Hyd/CIT(A)-3/2017-18, dated 08/02/2019 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2010-11.

2. The assessee has raised five grounds in his appeal and they are extracted herein below for reference:

"1. The Learned first appellate authority dismissing the appeal is not correct either in law or on facts and in both.

2. *The Learned First Appellate Authority is not justified in not giving proper opportunity of being heard.*
3. *The Learned First Appellate Authority failed to appreciate the legal position that initiation of proceedings U/s. 147 for the second time on the same set of facts is invalid.*
4. *The Learned First Appellate Authority is not justified in confirming addition of Rs. 73,14,314/- made U/s. 50C of the Act.*
5. *The appellate craves leave to add or alter or amend any of the grounds at the time of hearing of appeal.”*

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3. At the outset, it has come to our notice that the Ld. CIT (A) has passed ex-parte order without providing proper opportunity to the assessee of being heard.

4. On perusing the facts of the case and considering the issues involved in the appeal, in the interest of justice, We hereby remit the matter back to the file of Ld. CIT (A) in order to consider the appeal afresh on merits by providing one more opportunity to the assessee of being heard. At the same breath, We also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

5. In the result, appeal filed by the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on the 16th September, 2021.

Sd/-

(S.S. GODARA)
JUDICIAL MEMBER

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 16th September, 2021.

OKK

Copy to:-

- 1) Ajay Kumar Kasliwal C/o. Katrapati & Associates, 1-1-298/2/B/3, 1st Floor, Ashok Nagar, Hyderabad – 500 020.
- 2) Income Tax Officer, Ward-7(3), 8th Floor, Signature Towers, Kondapur, Hyderabad-79.
- 3) Commissioner of Income Tax (Appeals)-3, Hyderabad.
- 4) Principal Commissioner of Income Tax-3, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File