

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. 1334/Hyd/2013		
A.Y:2008-09		
Boddam Kapil, Hyderabad. PAN: AISP8 8074 D	Vs.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Sri K.A. Sai Prasad	
Revenue by:	Smt. B. Kavitha Rani, DR	
Date of hearing:	28/09/2021	
Date of pronouncement:	07/10/2021	

ORDER

PER A. MOHAN ALANKAMONY, AM

This appeal is filed by the assessee aggrieved by the order of the Ld. CIT (A) in ITA No. 0464/ITO 8(2)/CIT(A)-III/2010-11 dated 29/04/2013 for the AY 2008-09. On the earlier occasion when this appeal came up before the Tribunal on 30/3/2016 the delay of 89 days in filing the appeal before the Tribunal was not condoned and the Bench vide ex-parte order dated 30/3/2016 dismissed the appeal of the assessee as unadmitted. Thereafter, the assessee filed Miscellaneous Application in MA No.4/Hyd/2020 wherein the Learned

Counsel for the assessee appeared and explained the reasons for the delay in filing the appeal. Considering the submissions of the Counsel, the appeal of the assessee was recalled vide order dated 8/1/2021 and now the appeal has come up for hearing before us.

2. At the outset, the Ld. Counsel for the assessee submitted that the other appeals of the assessee for the AY 2006-07 and 2007-08 and other connected appeals of the assessee had come up for hearing on 25/07/2019 wherein the Tribunal vide its order dated 31/7/2019 remitted back the matter to the file of the Ld. AO for de novo consideration. It was therefore requested that this appeal of the assessee may also be remitted back to the file of the Ld. AO with similar direction as the issues in all the appeals are either interconnected or somewhat identical. The Ld. DR on the other hand vehemently opposed to the submissions of the Ld. AR for remitting back the matter to the file of the Ld. AO.

3. After hearing both sides, we are of the view that all these appeals have to be heard together. However, if the other appeals mentioned herein-above are already disposed off then, the outcome of the those appeals may have a bearing while deciding the case of the assessee for the AY 2008-09 which is require to be considered while passing the Order in the case of the assessee. Therefore, in the interest of justice

we hereby remit the matter back to the file of the Ld. AO for de-novo consideration and to pass appropriate Order in accordance with law and merit keeping in view of our above observations.

4. In the result, appeal of the assessee is allowed for statistical purposes as indicated herein above.

Order pronounced in the open court on the 07th October, 2021.

Sd/-

(S.S. GODARA)

JUDICIAL MEMBER

Sd/-

(A. MOHAN ALANKAMONY)

ACCOUNTANT MEMBER

Hyderabad dated 07th October, 2021

OKK

Copy to:

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- 2 Income Tax Officer, ward-8(2), Hyderabad.
- 3 The Commissioner of Income Tax (Appeals)-III, Hyderabad.
- 4 The Commissioner of Income Tax-II, Hyderabad.
- 5 The CIT-DR, ITAT, , Hyderabad
- 6 Guard File

By Order