

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ B ‘ Bench, Hyderabad
(Through Video Conferencing)

Before
Shri A. Mohan Alankamony, Accountant Member
AND
Shri S.S. Godara, Judicial Member

ITA No.2183/Hyd/2017		
Assessment Year: 2014-15		
Premkumar Reddy Chowdavaram, Hyderabad. PAN : AAVPC3146N	Vs.	The ITO, Ward 13(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Shri Subbaraju Penmetsa	
Date of hearing:	14/12/2021	
Date of pronouncement:	16/12/2021	

ORDER

Per S. S. Godara, J.M.

This assessee’s appeal for A.Y 2014-15 arises from the Commissioner of Income Tax (Appeals)-4, Hyderabad’s order dated 06.02.2017, in case No.0403/2016-17/ITO-W-13(1)/CIT(A)-4/Hyd/17-18, involving proceedings under section 143(3) of Income Tax Act, 1961 (in short, “the Act”).

Case called twice. None appears at the assessee’s behest. It is accordingly proceeded ex-parte.

3. We noticed with the able assistance coming from the learned departmental representative that Assessing Officer herein had framed his section 143(3) regular assessment on 26.12.2016 interalia adding interest income, unexplained investments u/s 69 taxed u/s 115BBE and short term capital gains of Rs.2,88,824/-, Rs.37,45,300/- and Rs.15,42,650/-; respectively.

4. The assessee preferred appeal. The CIT(A) has confirmed the Assessing Officer's action by a totally non-speaking order as follows :

"5. During the course of appeal proceedings, the AR of the appellant submitted only the bank account statement which was perused. But the appellant failed to produce substantial evidences to counter the grounds of appeal raised. Since the submissions of the appellant were verified and I am not in agreement with the appellant due to the detailed reasons mentioned by the Assessing Officer in the assessment order, the addition made confirmed and the grounds of appeal are dismissed."

5. It is therefore sufficiently clear that neither the learned CIT(A) has framed any points for determination nor has he adjudicated them in detail as contemplated u/s 250(6) of the Act. We thus restore the assessee's instant substantive grounds back to the CIT(A) for his afresh appropriate adjudication as per law within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in the Open Court on 16th December, 2021.

Sd/- (A. MOHAN ALANKAMONY) ACCOUNTANT MEMBER	Sd/- (S.S. GODARA) JUDICIAL MEMBER
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Hyderabad, dated 16th December, 2021.

TYNN/sps

Copy to:

S.No	Addresses
1	Premkumar Reddy Chowdavaram, C/o.9-14, 2 nd Floor, Harikrishna Buildings, Opp. Konark Theatre, Dilsukhnagar, Hyderabad – 500060.
2	The Income Tax Officer, Ward 13(1), Basheerbagh, Hyderabad.
3	CIT(A)-4, Hyderabad.
4	Pr.CIT-4, Hyderabad.
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order