

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.	A.Y.	Appellant	Respondent
1708/Hyd/18	2013-14	M/s.Patel KNR Heavy Infrastructures Ltd, Hyderabad [PAN: AADCP8821E]	Dy.Commissioner of Income Tax, Circle-16(2), Hyderabad / Income Tax Officer, Ward-16(1), Hyderabad
1709/Hyd/18	2014-15		
1710/Hyd/18	2015-16		

For Assessee : Shri G.Giridhar, AR  
For Revenue : Shri Rajendra Kumar, CIT-DR

Date of Hearing : 14-12-2021  
Date of Pronouncement : 22-12-2021

**ORDER**

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

These three assessee's appeals for AYs.2013-14, 2014-15 & 2015-16 arise from the CIT(A)-4, Hyderabad's order(s); all dated 15-06-2018 passed in appeal Nos.0198, 0411 & 0186 / 2016-17 & 2017-18 / ITO, Ward-16(1), DCIT, Cir.16(2) / CIT(A)-4 / Hyd / 18-19, involving proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act']; respectively.

Heard both the parties. Case files perused.

2. We come to assessee's identical substantive grievances seeking to reverse both the lower authorities' action disallowing periodic maintenance expenses of Rs.4,51,60,000/-, Rs.4,55,00,000/- and Rs.4,77,00,000/- along with book profit addition pertaining to interest paid to delayed remittances in first and restricting amortization claim/depreciation pertaining to carried forward from Rs.31,66,27,276/- to Rs.29,03,76,568/- and Rs.32,95,86,471/- to Rs.31,63,14,343/-, assessment year-wise; respectively and find that the CIT(A)'s order affirming assessment findings to this effect.

3. Learned departmental representative vehemently contended during the course of hearing in light of CIT(A)'s order in AY.2013-14 para 5 that the assessee's counsel had appeared only on 28-05-2018 despite several notices. He fails to dispute that even if it is held that the assessee had deliberately chosen not to appear in the lower appellate proceedings, the fact remains that the CIT(A) has nowhere adjudicated all the foregoing issues on merits vide a detailed discussion as contemplated u/s.250(6) of the Act.

4. Faced with this situation, we deem it appropriate to set aside assessee's all substantive grounds raised in the instant three appeals back to the CIT(A) for afresh detailed adjudication within three effective opportunities of hearing, at its own risk and responsibility only. Ordered accordingly.

5. These assessee's three appeals are treated as allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

*Order pronounced in the open court on 22<sup>nd</sup> December, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 22-12-2021

TNMM

*Copy to :*

*1.M/s.Patel KNR Heavy Infrastructures Ltd., C/o.Giridhar & Co., Chartered Accountants, 301, Pavani Plaza, 6-2-984, 3<sup>rd</sup> Floor, Khairatabad, Hyderabad.*

*2.Deputy Commissioner of Income Tax, Circle-16(2), Hyderabad.*

*3.Income Tax Officer, Ward-16(1), Hyderabad.*

*4.CIT(A)-4, Hyderabad.*

*5.Pr.CIT-4, Hyderabad.*

*6.D.R. ITAT, Hyderabad.*

*7.Guard File.*