

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 477/H/2021 Assessment Years: 2019-20		
DSR Infrastructure Pvt. Ltd., Hyderabad.  PAN - AACCD 6139Q  (Appellant)	Vs.	Asst. Commissioner of Income-tax, Circle - 1(4), Hyderabad.  (Respondent)
Assessee by:		Shri Ravi Bharadwaj
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		05/01/2022
Date of pronouncement:		06/01/2022

**ORDER**

**PER BENCH:**

This appeal filed by the assessee is directed against CIT(A) - 11, Hyderabad's order dated 23/09/2021 for AY 2019-20 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had decided the matters ex-parte. Therefore, it would be in the

interest of justice, the matter may be restored to his file for deciding various grounds of appeal on merits. The ld. AR undertook to produce all the relevant documents to substantiate assessee's case before the CIT(A). The learned DR agreed with the aforesaid statement of the learned AR.

3. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to afford opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) with all the relevant evidences; at its own risk and responsibility to be followed by three effective opportunities of hearing.

4. In the result, appeal of the assessee is treated as allowed for statistical purposes in above terms.

Pronounced in the open court on 6<sup>th</sup> January, 2022.

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

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

Hyderabad, Dated: 6<sup>th</sup> January, 2022.

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*Copy to :*

<i>1</i>	<i>M/s DSR Infrastructure Pvt. Ltd., Plot No. 901, Flat No. 101, DSR Trangul, Ayyappa Society Main Road, Madhaur, Hyd - 81</i>
<i>2</i>	<i>ACIT, Circle - 1(4), Aayar Bhawan, Basheer Bag, Hyderabad.</i>
<i>3</i>	<i>CIT(A) -11, Hyderabad.</i>
<i>4</i>	<i>PR. CIT (Central), Hyderabad.</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>