

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD ' A ' BENCH, HYDERABAD.**

**BEFORE SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCE)**

ITA No.472/Hyd/2020 (Assessment Year : 2017-18)		
M/s. Saraca Laboratories Limited, Hyderabad. PAN AACCS8240H	Vs.	Asst. Commissioner of Income Tax, Circle 3(1), Hyderabad.
Appellant		Respondent

Appellant By : Shri P. Murali Mohana Rao, C.A.

Respondent By : Shri Rajendra Kumar, CIT-DR.

Date of Hearing : 18.01.2022.

Date of Pronouncement : 20.01.2022.

O R D E R

Per Shri Duvvuru RL Reddy, J.M. :

The assessee has filed this appeal against the order of Commissioner of Income Tax (Appeals)-3, Hyderabad dt.27.02.2020 u/s.143(3) of the Income Tax Act, 1961 ('the Act').

The assessee has raised an issue regarding disallowance of expenditure in respect of Corporate Social Responsibility of the company.

2. At the outset, the learned authorized representative for the assessee submitted that the CIT(A) has passed ex-parte order without giving sufficient opportunity to the assessee. He prayed that the appeal may be remitted to the CIT(A) for fresh adjudication after affording adequate opportunity of hearing to the assessee.

3. Learned departmental representative relied on the CIT(A)'s order and submitted that the assessee had deliberately did not appear before the CIT(A) but he filed written submissions and after considering the written submissions the ld. CIT(A) has passed order.

4. We have heard both sides and perused the material available on record. It was submitted by the ld. AR that the ld. CIT(A) has not properly considered the written submissions and passed erroneous order. Faced with this situation, in order to meet the principles of natural justice, we deem it appropriate to restore the assessee's grounds of appeal back to the CIT(A) for his afresh appropriate adjudication on merits within three

effective opportunities of hearing only. The assessee or learned authorised representative shall co-operate with the CIT(A) otherwise the CIT(A) is at liberty to pass order as per law.

4. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 20th Jan.,2022.

Sd/-

(A.MOHAN ALANKAMONY)

Accountant Member

Hyderabad, Dt. 20.01.2022.

Sd/-

(DUVVURU RL REDDY)

Judicial Member

* Reddy gp

Copy to :

1.	M/s. Saraca Laboratories Limited, C/o P Murali & Co.,6-3-655/2/3, Chartered Accountants, Somajiguda, Hyderabad-500 082
2.	ACIT, Circle 3(1), Hyderabad.
3.	Pr. C I T-3, Hyderabad.
4.	CIT(Appeals)-3, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.