

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC”, HYDERABAD
(THROUGH VIDEO CONFERENCE)**

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

ITA No.14/Hyd/2022		
Assessment Year: 2012-13		
Panduranga Chary Achi, Secunderabad. PAN : AFFPA9135G	Vs.	The Income Tax Officer, International Taxation – 1, Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Ms. Aluri V. Sai Sudha.
Revenue by:		Ms. Sumitha.
Date of hearing:		02/03/2022
Date of pronouncement:		04/03/2022

ORDER

Per S. S. Godara, J.M.

This assessee’s appeal arises from the Commissioner of Income Tax (Appeals) - 10, Hyderabad’s order dated 22.11.2021 in case No. ITBA/ALP/S/250/2021-22/ 1037099252(1) involving proceedings u/s 250 of the Income Tax Act, 1961 [in short, ‘the Act’].

Heard both the parties. Case file perused.

2. Coming to the first and foremost issue of validity of the impugned re-opening for want of the Assessing Officer’s jurisdiction, it emerges at the outset that from a perusal of the assessment findings in the Assessing Officer’s order dt.13.11.2009 (Para 2 Page 3) that it was the ITO(IT-2), Hyderabad, who had

formed his reopening reasons alleging escapement of taxable income from being assessed vide notice u/s 148 dt.27.03.2019. It is an admitted fact that he himself transferred the case file to ITO (IT-1),Hyderabad, who ultimately framed the impugned re-assessment. All the clinching facts make it clear that the Assessing Officer having jurisdiction to assess the assessee herein i.e. ITO (IT-I), Hyderabad had nowhere recorded his reopening reasons to believe that the assessee's taxable income is liable to be assessed has escaped assessment. That being the case, I find merit in assessee's stand that the reopening reasons have not been formed by the Assessing Officer having jurisdiction in his case which renders the entire proceedings invalid. It ordered accordingly. The impugned re-opening is quashed for this precise reason alone. All other pleadings on merits are rendered infructuous.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the Open Court on 4th March, 2022.

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

Hyderabad, dated 04th March, 2022.

TYNM/sps

Copy to:

S.No	Addresses
1	Panduranga Chary Achi, C/o. Gandhi & Gandhi, Chartered Accountants, 1002, Paigah Plaza, Basheerbagh, Hyderabad – 5000 063.
2	The Income Tax Officer, International Taxation – 1, Basheerbagh, Hyderabad.
3	The Commissioner of Income Tax (Appeals) – 10, Hyderabad.
4	The CIT (IT & TP), Hyderabad.
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order