

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad ' A ' Bench, Hyderabad**

**Before**

**Before Shri Rama Kanta Panda, Accountant Member**

*AND*

**Shri Laliet Kumar, Judicial Member**

ITA No.107/Hyd/2022		
Assessment Year: 2013-14		
Sri Ponnala Ram Mohan, Warangal. PAN : ACHPP4577A	Vs.	The Income Tax Officer, Ward - 3, Warangal.
(Appellant)		(Respondent)
Assessee by:		Sri CA Chalamaiah
Revenue by:		Sri K.P.R.R. Murthy
Date of hearing:		23.06.2022
Date of pronouncement:		27.06.2022

**ORDER**

**Per Laliet Kumar, J.M.**

This appeal is filed by the assessee feeling aggrieved by the order of ld.CIT(A) – 12, Hyderabad dt.21.01.2022 for the assessment year 2013-14 on the following grounds :

*“1. The learned CIT(Appeals) erred in law and on facts in confirming the addition made u/s 68 of the Income Tax Act, 1961 of Rs.10,50,000/- in spite of it is form part of the fee foxed by the Government of Rs.15,75,000/- and the same was shown in the financial statements filed along with return income.*

*2. The ld.CIT(A) erred in law and on facts in confirming the addition made u/s 68 of the Income Tax Act 1961 of Rs.25,00,000/- in spite of it is paid from the known sources of amount withdraw from the bank account.”*

2. The brief facts of the case are that assessee is an individual, who had filed his e-return for A.Y. 2012-13 on 04.09.2014, declaring total income at Rs.3,89,110/-. The case was selected for scrutiny in consequent to search and seizure operation conducted on 25.07.2013 in the case of M/s. Arihant Education Society. Hence, proceedings u/s 153C of the Act were initiated and notice u/s 153C was issued and served on the assessee. Subsequently, assessment was completed by the Assessing Officer u/s 143(3) r.w.s. 153C of the Act on 11.12.2017 making addition of Rs.59,25,000/- towards donation fee.

3. Aggrieved with the order of Assessing Officer, assessee carried the matter before ld.CIT(A), who vide order dt.21.01.2022 granted partial relief to the assessee.

3.1. Feeling aggrieved with the order of ld.CIT(A), assessee preferred appeal before us.

4. Before us, ld.AR submitted that though ld.CIT(A) has granted part relief to the assessee but has confirmed the addition of Rs.35,50,000/- to the income of the assessee.

5. On the other hand, ld.DR relied on the orders of lower authorities.

6. We have heard the rival submissions of both the parties and perused the material on record. It was submitted during the course of argument by the ld.AR that though the ld.CIT(A) had issued notice for hearing of the appeal, however, on account of Covid situation in the country, neither the assessee nor his counsel had appeared in the appellate proceedings and therefore, an exparte order was passed by the ld.CIT(A) against the assessee. In the light of the above, we are of the opinion that the matter is remanded back to the file of ld.CIT(A). Accordingly, we direct the ld.CIT(A) that

the appeal may be decided afresh after affording opportunities of hearing to the assessee and decide the issue in accordance with the law. Needless to say, if the assessee wishes to file any documents / evidence in support of the case, the same shall be considered by the Id.CIT(A) in accordance with the law.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 27<sup>th</sup> June, 2022.

<b>Sd/-</b> <b>(RAMA KANTA PANDA)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 27<sup>th</sup> June, 2022.

**TYNM/sps**

Copy to:

S.No	Addresses
1	Sri Ponnala Ram Mohan, H.No.1-8-209, Balasamudram, Hanumakonda, Warangal, Telangana – 506001.
2	The Income Tax Officer, Ward – 3, Warangal.
3	CIT(Appeals) – 12, Hyderabad.
4	Pr.CIT-3, Hyderabad.
5	DR, ITAT Hyderabad Benches
6	Guard File

*By Order*