

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad ‘ SMC ‘ Bench, Hyderabad**

**BEFORE**

**SHRI LALIET KUMAR, JUDICIAL MEMBER**

ITA No.345/Hyd/2022		
Assessment Year: 2017-18		
Sulavai Narayana, Adoni.  PAN : ADDPN5763F	Vs.	The Income Tax Officer, Ward – 1, Adoni.
(Appellant)		(Respondent)
Assessee by:		Shri Mohd Afzal
Revenue by:		Ms. Reema Yadav.
Date of hearing:		18.01.2023
Date of pronouncement:		18.01.2023

**ORDER**

**PER LALIET KUMAR, J.M.**

The appeal of the assessee for A.Y. 2017-18 arises from the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, invoking proceedings under section 143(3) of the Income Tax Act, 1961 (in short, “the Act”).

2. The grounds raised by the assessee read as under :

*“1. The order of the ld.CIT(A) is against law, weight of evidence and probabilities of case.*

*2. The ld.CIT(A) erred in confirming an addition of Rs.4,61,881/- which is a deposit in bank in the nature of specified bank notes.*

*3. The ld.CIT(A) erred in confirming the disallowance of expenditure incurred for the purpose of agricultural operation amounting to Rs.2,93,500/-*

*4. The ld.CIT(A) erred in sending notices by email inspite of assessee not opting for communication by email.”*

3. The brief facts of the case are that assessee has filed return of income for A.Y. 2017-18 on 27.10.2017 declaring taxable income of Rs.3,55,010/- and agriculture income of Rs.8,81,797/- and later the case of the assessee was selected under scrutiny through CASS and statutory notices were issued and served upon the assessee in time. Finally, Assessing Officer had completed the assessment u/s 143(3) of the Act by determining the total income at Rs.16,64,350/-.

4. Feeling aggrieved with the order of Assessing Officer, assessee carried the matter before ld.CIT(A), who dismissed the appeal of assessee.

5. Feeling aggrieved with the order of ld.CIT(A), assessee is in now in appeal before us.

6. Before us, ld.AR submitted that the learned lower authorities have decided the issue without discussing or deliberating the factual matrix of the case and that assessee failed to appear due to Covid – Pandemic situations prevailing in the country. Ld.AR further submitted that as the assessee has sufficient cause from putting in appearance before the ld.CIT(A), matter may kindly be remitted back to the authorities below for afresh adjudication.

7. Per contra, the ld.DR has not raised any objection for remanding the matter back to the file of lower authorities.

8. I have heard the rival contentions of both the parties and perused the material available on record and also the order passed by the lower authorities. On perusal of the impugned order passed by ld.CIT(A), I found that ld.CIT(A) passed an exparte order confirming the action of the Assessing Officer in his assessment framed on 24.12.2019. The assessee further appears to have filed his appeal and the same was dismissed on 08.06.2022 on account of non-appearance, non-compliance and for not providing any evidences like bills / vouchers in support of his claim. Before me, ld.AR submitted that assessee failed to appear due to Covid – Pandemic situations prevailing in the country and hence, assessee was prevented by sufficient cause from putting in appearance before the ld.CIT(A). Perusal of the impugned order shows that the merits of the assessee's appeal before the ld.CIT(A) have neither been discussed nor decided by the ld.CIT(A). In view of the above reasons, in our view, the ends of justice will be met if the matter may be sent back to the file of ld.CIT(A) with a direction to decide the issue after considering the documents available on record and affording the opportunities of hearing to the assessee in accordance with law.

9. The assessee shall be at liberty to file documents, if any, as required for proving his case and the ld.CIT(A) shall consider the evidences, if any, filed by the assessee. Needless to say the ld.CIT(A) shall examine those documents / evidence filed by the assessee and also the other documents available on record. After considering the documents filed by the assessee and the submissions made by the assessee, the ld.CIT(A) shall pass a detailed speaking order dealing with the contentions of the assessee. I have not adjudicated the other grounds on merits as I am setting aside the orders passed by the lower authorities to the file of ld.CIT(A) for fresh adjudication. Needless to say, I have not adjudicated any other ground, all the grounds are required to be adjudicated by the ld.CIT(A) in the remand proceedings.

10. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 18<sup>th</sup> January, 2023.

Sd/-  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Hyderabad, dated 18<sup>th</sup> January, 2023.

***TYNN/sps***

Copy to:

S.No	Addresses
1	Sulavai Narayana, 20/442, Sree Mangala Anjaneya Swamy Temple Complex, Main Road, Adoni – 518301, Andhra Pradesh.
2	Income Tax Officer, Ward – 1, Adoni.
3	Commissioner of Income Tax (Appeals), National Faceless Appeals Centre (NFAC), Delhi.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*