

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "SMC", HYDERABAD

BEFORE
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 476/Hyd/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Amarnatha Reddy
Ankireddy,
Madanapalle
[PAN No. AHVPR2420D]

Income Tax Officer,
Vs. Ward-1,
Madanapalle

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri K.A. Sai Prasad, AR
राजस्व द्वारा/Revenue by: Shri P.V. Subba Raju, DR

सुनवाई की तारीख/Date of hearing: 28/11/2023
घोषणा की तारीख/Pronouncement on: 29/11/2023

आदेश / ORDER

Aggrieved by the order dated 08/08/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Amaranatha Reddy Ankireddy ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, learned AR submitted that the assessee is a sick man and he and his Chartered Accountant are not being acquainted with the procedure of on line summons/notice, could not prosecute his case

diligently and given an opportunity, the assessee would appear before the authorities and conduct the case diligently. He further submitted that by getting the matter decided adversely, the assessee does not stand to gain and, therefore, the technical incompetency of the assessee and his Chartered Accountant may be condoned and the matter may be and matter may be restored to the file of the learned Assessing Officer for fresh disposal and the assessee is ready to produce all the material before the learned Assessing Officer.

3. Per contra, learned DR vehemently opposed the prayer for granting another opportunity and submitted that the orders of the authorities below clearly show that sufficient opportunity had already been granted to the assessee.

4. I have gone through the record in the light of the submissions made on either side. Admittedly, the assessee is an individual and the relevant assessment year is 2017-18 initial time of introducing the on line proceedings. Assessee's explanation that non-acquaintance with the new procedures, coupled with the health reason, does not seem to be a suspectable one. As pointed out by learned AR, assessee does not stand to gain by allowing proceedings to be decided adverse to him unless prevented by compelling reasons. Now it is submitted on behalf of the assessee that given an opportunity the assessee would conduct the case diligently, without seeking any adjournments. Having regard to the facts and circumstances of the case, I am of the considered opinion that giving an opportunity would meet the ends of justice.

5. With this view of the matter, I set aside the orders of the authorities below and restore the issue to the files of learned Assessing Officer for fresh disposal, after giving an opportunity to the assessee.

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

Order pronounced in the open court on this the 29th day of November, 2023.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 29/11/2023

TNMM

Copy forwarded to:

1. Amarnatha Reddy Ankireddy, C/o. Katrapati & Associates,
1-1-298/2/B/2, Sowbhagya Avenue Apts, 1st Floor, Street No. 1, Ashok
Nagar, Hyderabad.
2. Income Tax Officer, Ward-1, Madanapalle.
3. Pr.CIT,
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD