

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. 584/Hyd/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Jagan Mohan Rao
Kodupuganti,
[PAN No. ARFPK5553Q]

Income Tax Officer,
Vs. Ward-3,
Nizamabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri S. Phanindra, AR
राजस्व द्वारा/Revenue by: Ms. Aditi Goyal, DR

सुनवाई की तारीख/Date of hearing: 18/12/2023
घोषणा की तारीख/Pronouncement on: 26/12/2023

आदेश / ORDER

Aggrieved by the order dated 02/11/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Jagan Mohan Rao Kodupuganti ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, learned AR submitted that the assessee is an agriculturist, deriving income from agriculture and he deposited the said receipts in bank due to the demonetization, but because of his not being

well conversant with the procedures, could not respond to the notices issued from time to time and that is the reason why, he could not prosecute the assessment as well as the first appellate proceedings diligently. Learned AR also submitted that by getting the matter decided adversely, the assessee does not stand to gain and, therefore, the technical incompetency of the assessee and non-availability of service of a competent person at his place resulted in the matter decided ex parte against him. He further submitted that if an opportunity is granted to the assessee and the matter is restored to the file of the learned Assessing Officer for fresh disposal, in the interest of justice, the assessee is ready to produce all the relevant material before the learned Assessing Officer in support of his contention that the amount of sale proceeds of agricultural produce was deposited in the bank at relevant point of time.

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. There is no dispute as to the avocation of the assessee. Further, the learned Assessing Officer noticed that on an earlier occasion, the assessee deposited Rs. 15 lakhs and discharged the same to receive the amount with interest. It means that the assessee has been deriving some amount from agriculture for eking out his living. Further it is not the case of the learned Assessing Officer that the assessee made the deposits during the demonetization period in specified bank notes to defeat the purpose of demonetization. In these circumstances, considering the

submission on behalf of the assessee that given an opportunity, the assessee would conduct the case diligently, without seeking any adjournments. 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 file 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 26th day of December, 2023.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 26/12/2023

TNMM

Copy forwarded to:

1. Jagan Mohan Rao Kodupuganti, Flat No. 103, Tusti Apartments, Sai Nagar Colony, Kanajiguda, Military Diary Farm Road, Tirumalagiri, Secunderabad.
2. Income Tax Officer, Ward-3, Nizamabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ITAT, HYDERABAD