

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT)
HYDERABAD BENCH "A", HYDERABAD**

BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER

AND

SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER

ITA NO. 599/HYD/2023 (A.Y. 2018-19)

Naga Vara Prasad Mandala Flat No.301 Kranthi Venkateswara Apartments East Marredpalli, Telangana - 500026 PAN: DNRPM7537R	v.	ACIT – Central Circle – 1(1) Aayakar Bhavan Opp. LB Stadium, Basheer Bagh Telangana - 500004
(Appellant)		(Respondent)

Assessee Represented by	:	None
Department Represented by	:	Shri Shakeer Ahamed
Date of Conclusion of Hearing	:	24.01.2024
Date of Pronouncement	:	30.01.2024

ORDER

PER S. RIFAUR RAHMAN (AM)

1. This appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals)-11, Hyderabad [hereinafter in short "Ld.CIT(A)"] dated 18.08.2023 for the A.Y.2018-19.

2. Assessee has raised following grounds in its appeal: -

"1. The order of the Hon'ble CIT(A) is erroneous in law as well as facts of the case.

2. The Hon'ble CIT(A) has dismissed the appeal without appreciating the facts and circumstances of the case.

3. The Hon'ble CIT(A) has dismissed the appeal without giving an proper opportunity of being heard and the order passed without being heard is not valid.

4. The Hon'ble CIT(A) ought to have observed that the Assessing officer has failed to appreciate the detailed submission made during the course of assessment proceedings and has erred in considering the deposits in bank as unexplained money u/s.69A of IT Act and the disallowance of deduction claimed u/s.80C is invalid.

5. The Hon'ble CIT(A) or the Assessing Officer has wrongly assessed the amount of Cash of Rs. 13,61,000/- as unexplained money and taxed u/s. 115BBE which is not sustainable and the same need to be deleted.

6. Any other ground will be raised at the time of hearing."

3. At the outset, we observe that inspite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. Therefore, we proceed to dispose of this appeal with the assistance of Ld.DR and the material available on record.

4. Ld.DR brought to our notice relevant facts of the case and he relied on the order of the Ld.CIT(A) and submitted that assessee has not utilized the opportunity provided by Assessing Officer as well as Ld.CIT(A). Therefore, the order passed by Ld. CIT(A) is exparte order.

5. Considered the submissions of Ld. DR and material placed on record. On a perusal of the assessment order and Ld.CIT(A) order, we

find that even though the Assessing Officer and Ld.CIT(A) provided opportunity on several occasions, assessee could not appear nor complied to the notices issued. Considering the totality of facts and keeping in view the additions / disallowance made by the Assessing Officer, we are of the opinion that assessee should be given one more opportunity of being heard. Accordingly, in the interest of justice we are of the view that this matter should go back to the file of the Assessing Officer for denovo verification and assessment. Assessee shall cooperate with the proceedings before the Assessing Officer without taking unnecessary adjournments. Needless to say that the Assessing Officer shall give adequate opportunity of being heard to the assessee. Thus, this appeal is restored to the file of the Assessing Officer accordingly.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the Virtual court / open court on 30th January, 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Mumbai / Dated 30.01.2024
Giridhar, Sr.PS

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT,
5. Guard file.

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