

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

BEFORE SHRI S. RIFAUH RAHMAN, HON'BLE ACCOUNTANT MEMBER

AND

SHRI NARASIMHA CHARI, HON'BLE JUDICIAL MEMBER

ITA NO. 454/HYD/2023 (A.Y. 2013-14)

SHAIK AKBAR C/o 1-1-298/2/B/3, Sowbhagya Avenue Apartment 1 st Floor, Ashok Nagar, St. No.1 Hyderabad – 500020, Telangana PAN: ATCPA0365K	v.	Income Tax Officer, Ward-1 Office of the Addl.CIT Aayakar Bhavan 3 rd Road, New Town Anantapur-515 001 Andhra Pradesh
(Appellant)		(Respondent)

Assessee Represented by	:	Shri K.A. Sai Prasad
Department Represented by	:	Ms. Sheetal Sarin
Date of Conclusion of Hearing	:	25.01.2024
Date of Pronouncement	:	31.01.2024

ORDER

PER S. RIFAUH RAHMAN (AM)

1. This appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] dated 27.12.2022 for the A.Y.2013-14.

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

"1. The order of the Ld. First Appellate Authority confirming the order U/s 147 of the I. T. Act is arbitrary and contrary to the provisions of law and facts of the case.

2. The Ld. First Appellate Authority is not justified in confirming the cash deposit of Rs. 75,09,000/- as unexplained money u/s 69A of the Income Tax Act

3. The Ld. First Appellate Authority failed to give proper opportunity to present the facts.

4. The appellant prays leave to add or amend or alter any of the grounds at the 4. time of hearing of appeal."

3. At the time of hearing, Ld. Counsel for the assessee submitted that Assessing Officer as well as Ld.CIT(A) passed exparte order without providing adequate opportunity of being heard to the assessee, therefore, considering additions/disallowance made by the Assessing Officer, Ld.Counsel for the assessee requested that the matter may be remitted back to the file of the Assessing Officer.

4. On the other hand, Ld. DR 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. Further, Ld. DR submitted that she has no serious objection in remitting the matter back to the file of the Assessing Officer.

5. Considered the rival submissions 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 31/01/2024.

Sd/-
(NARASIMHA CHARY)
JUDICIAL MEMBER

Mumbai / Dated 31/01/2024
Giridhar, Sr.PS

Sd/-
(S. RIFAUZ RAHMAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, HYDERABAD