

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

BEFORE
SHRI RAMA KANTA PANDA, VICE PRESIDENT
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 508/Hyd/2023
(निर्धारण वर्ष / Assessment Year: 2020-21)

Gradiente Infotainment Limited,
Hyderabad
[PAN: AACCG1241Q]

Vs. Asst. Commissioner of
Income Tax,
Central Circle-1(2),
Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Smt. S. Sandhya, AR
राजस्व द्वारा / Revenue by: Shri Kumar Aditya, DR

सुनवाई की तारीख/Date of hearing: 07/02/2024
घोषणा की तारीख/Pronouncement on: 26/02/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 20/09/2023 passed by the learned Commissioner of Income Tax (Appeals)-11, Hyderabad, ("Ld. CIT(A)"), in the case of Gradiente Infotainment Limited, ("the assessee") for the assessment year 2020-21, assessee preferred this appeal.

2. At the outset, learned AR submitted that the representative of the assessee before the learned Assessing Officer, had fallen sick for some time

and absented himself before the learned Assessing Officer, resulting in the assessment order passed under section 144 of the Income Tax Act, 1961 ('the Act'), and also that the Chartered Accountant, who conducted the first appellate proceedings, not having any experience of conducting the appeals before the learned CIT(A), failed to properly respond to notices and did not inform the assessee in time, and that is the reason why the first appeal was also decided ex parte. She submits that the assessee does not stand to gain by allowing the proceedings to be decided ex parte. In these circumstances, learned AR prayed that given an opportunity in the interest of justice, the assessee is prepared to appear before the learned Assessing Officer and to conduct the proceedings diligently.

3. Per contra, learned DR submitted that the assessee failed to avail many opportunities granted by the learned CIT(A) as well as the learned Assessing Officer, and therefore, no further opportunity could be granted to the assessee and since there are no merits in this appeal, the same may be dismissed.

4. On a careful consideration of the submissions made on either side and on a perusal of record, we are of the considered opinion that the assessee does not stand to gain by allowing the proceedings to be decided ex parte, and the highest that would happen by giving an opportunity to the assessee, is that a cause can be decided on merits. In these circumstances, in the interest of justice, we are inclined to grant an opportunity to the assessee, so that the assessee can appear before the learned Assessing Officer and conduct the proceedings diligently.

5. With this view of the matter, we set aside the impugned order and restore the appeal to the file of the learned Assessing Officer to take a fresh view in accordance with law, affording an opportunity of being heard to the assessee.

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

Order pronounced in the open court on this the 26th day of February, 2024.

Sd/-
(RAMA KANTA PANDA)
VICE PRESIDENT

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 26/02/2024

TNMM

Copy forwarded to:

1. Gradiante Infotainment Limited, 306, 3rd Floor, May Fair Gardens, Road No. 12, Banjara Hills, Hyderabad.
2. The Asst. Commissioner of Income Tax, Central Circle-1(2), Hyderabad.
3. Pr.CIT(Central), Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD