

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. 158/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Mohd. Ayub Khan, Mahabubnagar [PAN No. AGUPK5398M]	Vs. Income Tax Officer, Ward-1, Mahabubnagar
अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Smt. S. Sandhya, AR
राजस्व द्वारा/Revenue by: Shri P.V.Subba Raju, DR

सुनवाई की तारीख/Date of hearing: 12/03/2024
घोषणा की तारीख/Pronouncement on: 19/03/2024

आदेश / ORDER

Aggrieved by the order dated 29/01/2024 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Mohd. Ayub Khan ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset learned AR submitted that the learned CIT(A) did not admit the appeal on the ground that the assessee did not make the requisite payment of the amount equal to the amount of advance tax, which is a condition precedent for admitting the appeal. Learned AR submitted that the assessee paid the same under various challans, but since the learned CIT(A) did not grant any opportunity to submit the copies of the challans, the assessee could not produce the evidence.

3. Learned DR submitted that the learned CIT(A) noticed that sufficient opportunity was provided and, therefore, there is no point in the assessee arguing that the evidence could not be produced before the learned CIT(A) for want of opportunity.

4. Learned AR produced the copies of challans dated 15/03/2017, 30/03/2017 etc. Since the assessee had already paid the advance tax, the appeal needs to be admitted by the learned CIT(A) and adjudicated on merits.

5. Hence, I set aside the issue to the file of the learned CIT(A) to verify the payment of advance tax and admit the appeal. Assessee is directed to produce the copies of the challans under which the advance tax was paid, before the learned CIT(A).

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

Order pronounced in the open court on this the 19th day of March, 2024.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 19/03/2024

TNMM

Copy forwarded to:

1. Mohd. Ayub Khan, S-7 to S-14, Prop. K.P. Enterprises, Municipal Complex, New Town, Mahabubnagar.
2. Income Tax Officer, Ward-1, Mahabubnagar.
3. Pr.CIT,
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

TRUE COPY

ASSISTANT REGISTRAR
ITAT, HYDERABAD