

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

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

आ.अपी.सं / ITA No. 88/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2018-19)

Century Fibre Plates Private Limited, Hyderabad [PAN No. AAACC7842B]	Vs. Deputy Commissioner of Income Tax, Circle-1(1), Hyderabad
अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri E.S. Ranganath, AR
राजस्व द्वारा/Revenue by: Shri Shakeer Ahamed, DR

सुनवाई की तारीख/Date of hearing: 07/03/2024
घोषणा की तारीख/Pronouncement on: 25/03/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 04/12/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Century Fibre Plates Private Limited ("the assessee") for the assessment year 2018-19, assessee preferred this appeal.

2. At the outset, it is the submission on behalf of the assessee that the learned CIT(A) disposed-of the appeal by dismissing the same, even before furnishing of the reply by the assessee in response to the notice under section 250 of the Income Tax Act, 1961 ('the Act'), dated 16/10/2023. Learned AR further submitted that in the interest of justice, an opportunity may be granted to the assessee to effectively prosecute its appeal, by restoring the appeal to the file of the learned Assessing Officer.

3. Though the learned DR vehemently oppose the request of the assessee, the fact remains that the learned CIT(A) disposed of the appeal before the assessee furnished the reply and the documents in response to the notice dated 16/10/2023.

4. Having regard to the facts and circumstances of the case, we are of the considered opinion that the highest that would happen by affording an opportunity to the assessee to prosecute its appeal diligently before the learned Assessing Officer by submitting the evidence, is that a cause could be decided on merits. When the technicalities are pitted against the delivery of substantial justice, the former must give way to the later. With this view of the matter, since the disposal of the matter requires verification of the evidences produced by the assessee, while setting aside the impugned order and restoring the appeal to the file of the learned Assessing Officer, we direct the assessee to co-operate with the learned Assessing Officer in getting the matters disposed of on merits, without seeking any adjournments and the learned Assessing Officer to take a fresh

look at the matter, after affording a reasonable opportunity of being heard to the assessee. We order accordingly.

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

Order pronounced in the open court on this the 25th day of March, 2024.

Sd/-
(RAMA KANTA PANDA)
VICE PRESIDENT

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 25/03/2024

TNMM

Copy forwarded to:

1. Century Fibre Plates Private Limited, 1st Floor, Ideal Towers, SY. No. 115, Akbar Road, Opp: BHEL Enclave, Tadbund, Secunderabad.
2. Deputy Commissioner of Income Tax, Circle-1(1), Hyderabad.
3. Pr.CIT-Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD