

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

Ramesh Sharma, Vs. Income Tax Officer,
Hyderabad Ward-7(2),
[PAN No. AJXPS0716K] Hyderabad

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Siddharth Toshnival, AR
राजस्व द्वारा/Revenue by: Ms. Aditi Goyal, DR

सुनवाई की तारीख/Date of hearing: 15/05/2024
घोषणा की तारीख/Pronouncement on: 21/05/2024

आदेश / ORDER

Aggrieved by the order dated 29/12/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Ramesh Sharma ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, learned AR submitted that the learned Assessing Officer concluded the assessment by order dated 23/12/2019 under section 144 of the Income Tax Act, 1961 (for short "the Act"), stating that though called for to furnish information, the assessee did not file any information. Plea was taken before the learned CIT(A) specifically contending that the assessee appeared before the learned Assessing Officer and filed the information and explanation vide letter dated 16/11/2019, but the learned Assessing Officer passed the *ex parte* assessment order without considering the submissions made by the

assessee. In the paper book, the assessee filed evidence to show that the assessee filed certain information by way of explanation and attachments, containing the bank statements etc.

3. Learned DR submitted that though the assessee submitted covering letter, he did not specify the documents filed along with such covering letter. Learned DR placed heavy reliance on the orders of the Revenue authorities.

4. On a perusal of the record, I find that the assessee submitted his explanation along with bank account statement and also filed the evidence in support of his claim under chapter VIA of the Act by producing LIC receipts. However, these documents missed the attention of the Revenue authorities, resulting in the assessment order being passed under section 144 of the Act and learned CIT(A) observing that the assessee did not explain the sources of deposits, which is factually incorrect.

5. I, therefore, set aside the impugned orders and restore the issue to the file of the learned Assessing Officer to consider the explanation and documents filed by the assessee and to take a fresh view according to law.

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

Order pronounced in the open court on this the 21st day of May, 2024.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 21/05/2024

TNMM

Copy forwarded to:

1. Ramesh Sharma, 14-6-414, Nagar Khana, Begum Bazar, Hyderabad.
2. Income Tax Officer, Ward-7(2), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

TRUE COPY

ASSISTANT REGISTRAR
ITAT, HYDERABAD