

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

BEFORE SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA Nos. 321 & 322/Hyd/2024
(निर्धारण वर्ष / Assessment Years: 2013-14 & 2014-15)

Analytica Life Sciences Vs. Income Tax Officer,
Private Limited, Ward-1(1),
Hyderabad Hyderabad
[PAN No. AAKCA2756L]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri P. Vinod, AR

राजस्व द्वारा/Revenue by: Shri Kumar Pranav, CIT-DR
(Appeared through virtual mode)

सुनवाई की तारीख/Date of hearing: 29/05/2024

घोषणा की तारीख/Pronouncement on: 31/05/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order(s) dated 01/02/2024 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Analytica Life Sciences Private Limited ("the assessee") for the assessment years 2013-14 & 2014-15, assessee preferred these appeals.

2. At the outset, it is the submission of the learned AR on behalf of the assessee that the learned CIT(A) dismissed the appeals of the assessee, observing that even in the first appellate proceedings, the assessee did not

make any submission in support of its claim, despite being given ample opportunities, nor did the assessee make any arguments or submitted any evidence to contradict the basis on which the learned Assessing Officer proposed addition. Learned CIT(A), therefore, held that there is no reason to interfere with the findings of the learned Assessing Officer and accordingly dismissed the appeal.

3. It was also submitted by the learned AR that the learned CIT(A) disposed-of the appeal, but the Director of the assessee company has not been aware of the proceedings before the learned CIT(A). As could be seen from the impugned order in both the cases, the notices of hearing were not served on the assessee directly, but those were uploaded to ITBA portal. According to the learned AR, the Director of the assessee company never knew the issuance of the notices, since he is not aware as to how to navigate the ITBA portal and e-mail. He came to know about the disposal of the appeal when he approached the qualified tax professional, who verified the ITBA portal. Learned AR, therefore, submits that because of this ignorance of technology on the part of the Director of the assessee company, he could not participate in the first appellate proceedings diligently.

4. Learned AR finally prayed the Bench that since the assessee has got a good case to be presented, given an opportunity, in the interest of justice, assessee is ready to present all the relevant information before the learned CIT(A) and pursue the case diligently.

5. Learned DR submitted that ITBA portal is made for the purpose of integrating the process under the Act and it is for the assessee to verify the date of hearing from the same. Thus, learned DR vehemently opposed the request made on behalf of the assessee on the ground that more than sufficient opportunity was granted by the Revenue authorities, but without availing the same, it is not open for the assessee now to seek one

more opportunity. According to learned DR, if such a request is granted, it would lead to never ending process.

6. Having considered the submissions made by either side carefully, we are of the considered opinion that since the procedure adopted in these matters is in the initial years of the faceless assessment scheme, the assessee has to be given leverage to adopt themselves to this new procedure, with which the assessee was not acquainted with, and, therefore, these are fit cases to set aside the impugned order(s) and to restore the issue(s) to the file(s) of the learned CIT(A) for considering the details now submitted by the assessee.

7. With this view of the matter, the impugned order(s) are set aside and the appeals are restored to the file(s) of the learned CIT(A). We direct the assessee to co-operate with the First Appellate Authority, by producing all the relevant documents/material to get the matters disposed of on merits, without seeking any further adjournments and the learned CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity to the assessee of being heard. Grounds are accordingly treated as allowed for statistical purposes in both the appeals.

8. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on this the 31st day of May, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 31/05/2024

TNMM

Copy forwarded to:

1. Analytica Life Sciences Private Limited, Plot No. 105, Block-16,
Malaysian Township, Kukatpally, Hyderabad.
2. Income Tax Officer, Ward-1(1), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

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ASSISTANT REGISTRAR
ITAT, HYDERABAD