

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बाला कृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.34/Viz/2024
(निर्धारण वर्ष / Assessment Year : 2020-21)**

Srinivas Kesineni
#48-16-11/3B
Mahanadu Road
J.Auto Nagar
Vijayawada
[PAN : ACRPK5878R]

Vs. Dy.Commissioner of
Income Tax
Circle-2(1)
Vijayawada

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से / Respondent by

: Shri Shanti Pawan Kumar, AR
: Dr.Aparna Villuri, DR

सुनवाई की तारीख / Date of Hearing

: 04.06.2024

घोषणा की तारीख/Date of Pronouncement

: 13.06.2024

आदेश /ORDER

Per Shri Duvvuru RL Reddy, Judicial Member :

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Appeals) [CIT(A)], Hyderabad, vide DIN & Letter No.ITBA/NFAC/S/250/2023-24/1059815554(1) dated 17.01.2024 arising out of order passed u/s 143(3) of the Income Tax Act, 1961 (in short 'Act') dated 20.09.2022.

2. Brief facts of the case are that the assessee is an individual, filed his return of income on 10.01.2021, declaring total income of Rs.11,50,000/-. The case of the assessee was selected for scrutiny to verify high creditors liabilities refund claim, exempt income and income from house property and notice u/s 143(2) of the Act dated 29.06.2021 was issued and served on the assessee. The Assessing Officer (AO) completed the assessment by making addition on account of income from house property amounting to Rs.10,74,945/-and unexplained credit u/s 68 of the Act, amounting to Rs.1,68,20,500/-. Accordingly, a sum of Rs.1,78,95,445/- was added to the returned income and the AO passed order dated 20.09.2022 u/s 143(3) r.w.s. 144B of the Act, assessing the total income of the assessee at Rs.1,90,45,445/-.
3. Aggrieved by the order of the AO, the assessee preferred an appeal before the CIT(A) and the Ld.CIT(A) dismissed the appeal of the assessee ex-parte.
4. Aggrieved by the order of the Ld.CIT(A), the assessee preferred an appeal before the Tribunal and raised grounds with regard to the addition made u/s 68 of the Act.

5. At the outset, the Ld.AR submitted that the Ld.CIT(A) is not justified in dismissing the appeal of the assessee ex-parte by confirming the addition made by the AO. The Ld.AR further submitted that the submissions made by the assessee were not considered by the Ld.CIT(A) and the Ld.CIT(A) ought to have given sufficient opportunity to the assessee to substantiate his claim with credible material evidences. He, therefore, pleaded to afford an opportunity of being heard before the Ld.CIT(A) in the interest of justice.

6. Per contra, the Ld.DR submitted that the assessee was given sufficient opportunities, but the assessee did not avail the same to controvert the findings of the revenue authorities with cogent material evidences. The Ld.DR therefore submitted that the Ld.CIT(A) is justified in upholding the addition made by the AO. She, therefore, pleaded to uphold the order of the Ld.CIT(A) and dismiss the appeal of the assessee.

7. We have heard both the parties and perused the material placed on record. It is evident that the assessment in the case of the assessee was completed at Rs.1,90,45,445/-, which was confirmed by the Ld.CIT(A). The only contention of the Ld.AR is that submissions of the assessee were not considered by the revenue authorities and the assessee was not given

sufficient opportunity before the Ld.CIT(A) to substantiate his claim with the available material evidences and therefore, pleaded for an opportunity before the Ld.CIT(A) in the interest of justice. Keeping in view the aforesaid facts and circumstances of the case and in order to meet the principles of natural justice, we are inclined to remit the matter back to the file of the Ld.CIT(A) with a direction to afford an opportunity of being heard to the assessee. The assessee is also directed to adhere to the notices issued and cooperate with the revenue authorities during the proceedings.

8. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 13th June, 2024.

Sd/-

(एस बाला कृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER

Dated : 13.06.2024

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Shri Srinivas Kesineni, #48-16-11/3B, Mahanadu Road, J.Auto Nagar, Vijayawada
2. राजस्व/The Revenue - The Dy.Commissioner of Income Tax, Circle-2(1), CR Buildings, M.G.Road, Vijayawada
3. The Principal Commissioner of Income Tax,Vijayawada
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 5..गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam