

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A' Bench, Hyderabad

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.353/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2021-22)

M/s. Meenakshi Infrastructures Private Limited, Hyderabad, Telangana. PAN: AAECM0206D	Vs.	Dy. Commissioner of Income Tax, Central Circle 1(2), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Ms. S.Sandhya, Advocate.	
राजस्व द्वारा / Revenue by:	Shri Shakeer Ahamed, DR	
सुनवाई की तारीख / Date of hearing:	03.07.2024	
घोषणा की तारीख / Pronouncement:	11.07.2024	

आदेश/ORDER

PER SHRI MADHUSUDAN SAWDIA, A.M:

This appeal is filed by M/s. Meenakshi Infrastructures Private Limited ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), Hyderabad-11, Hyderabad ("Ld.CIT(A)") dated 12.01.2024 for A.Y.2021-22.

2. Feeling aggrieved with the order of Ld. CIT(A), the assessee has raised the following grounds:

- " 1. The order of the learned CIT (A) is erroneous both on facts and in law;
 2. The learned CIT (Appeals) erred in deciding the appeal *ex parte* without providing proper opportunity.
3. The learned CIT (A) erred in confirming the action of the Assessing Officer in making addition of Rs.17,62,485/- on the ground that the expenditure incurred on such purchases is not genuine;
4. The learned CIT (A) ought to have considered the fact that the appellant is charged its obligation on showing the genuineness of the transaction;
5. The learned CIT (A) ought to have seen that the payments have been made through cheque; the invoices are produced, PAN details have been provided and the books of account have been audited and, therefore, the Assessing Officer and the learned CIT (A) are not justified in holding that the expenditure is not genuine;
6. The learned CIT (A) erred in confirming the addition of Rs.36,49,350/- on the ground that it represents the difference between the receipt as per Form 26AS and the receipt as per the books of account.
7. The learned CIT (A) ought to have seen that the amount was not correctly mentioned by the State Government while uploading the information and, therefore, there was a difference.
8. Any other ground/grounds that may be urged at the time of hearing."

3. At the outset, the Learned Authorised Representative ("Ld. AR") submitted that because of the reason beyond the control of the assessee, the assessee could not participate in the appellate proceedings before the Ld. CIT(A), therefore the Ld. CIT(A) passed *ex parte* order without deciding the issue on merits. The learned AR further submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not produce the documents. By consolidating all the grounds, he further submitted that given an opportunity, the assessee is now ready to produce all such details and

conduct the proceedings diligently and get the matter disposed of on merits.

4. Per contra, the Learned Department Representative (“Ld. DR”) submitted that sufficient opportunities were granted to the assessee by the Ld. CIT(A). However, the assessee did not participated the appellate proceedings before the Ld. CIT(A) who left with no other option but to confirm the addition made by the Ld. AO.

5. We have heard the rival contentions, perused the material available on record and gone through the orders of the Revenue authorities. It could be seen from the orders of the authorities that the assessee failed to produce any details before the Ld. CIT(A), which resulted in passing the orders without consideration thereof. It is a fact that the assessee does not stand to gain by not producing such documents. Be that as it may, now that the assessee is ready to produce all such documentary evidence in support of his contentions and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh opportunity should be given to the assessee and, accordingly, we set aside the impugned order and restore the issue to the file of the ld. CIT(A) for passing a fresh order on merits subject to

payment of costs of Rs.5,000/- (Rupees Three Thousand only) by the assessee in favour of Prime Minister National Relief Fund which shall be payable within one month from the date of receipt of this order. The Ld. CIT(A) has to provide an opportunity of being heard to the assessee before deciding the issue under consideration. In the light of the above, the appeal of the assessee is allowed for statistical purposes.

6. In the result, the appeals filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 11th July, 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 11.07.2024.

* Reddy gp

Copy of the Order forwarded to :

1. M/s. Meenakshi Infrastructures Private Limited,
Plot No.119, Meenakshi, Road No.10, Jubilee Hills,
Hyderabad-500 033
2. DCIT, Central Circle 1(2), Hyderabad.
3. The CIT(A), Hyderabad-11, Hyderabad.
4. Pr.CIT, Central, Hyderabad.
5. DR, ITAT, Hyderabad.
6. Guard file.

BY ORDER,

//True Copy//

