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**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.343/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2013-14)

Income Tax Officer, Ward-6(1), Hyderabad.	<b>Vs.</b>	Shri Venkata Krishnamohan Nakka, Hyderabad, Telangana. PAN: ABZPN9955H
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri M. Machar Rao, Advocate	
राजस्व द्वारा / Revenue by::	Shri Shakeer Ahamed, DR	
सुनवाई की तारीख / Date of hearing:	11/07/2024	
घोषणा की तारीख / Pronouncement:	22/07/2024	

**आदेश/ORDER**

**PER MADHUSUDAN SAWDIA, A.M. :**

This appeal is filed by the Revenue, feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 07.02.2024 for the A.Y. 2013-14.

02. The Revenue has raised the following grounds :

“ 1. The CIT(A) erred in not appreciating the fact that the assessee is a non-filer.

2. The CIT(A) erred in not appreciating the fact that the assessee has not responded to the notices issued by the

Assessing Officer during the course of assessment proceedings.

3. The CIT(A) erred in considering the documentary evidences furnished by the appellant during the course of appeal proceedings without giving an opportunity to the Assessing Officer as the same form part of additional evidence as per Rule 46(A) of Income Tax Rules, 1962.

4. The CIT(A) erred in stating that the figures taken by the Assessing Officer were wrong and the assessment order passed without proper scrutiny of documents sans appreciating the fact of non-response of the assessee as the order passed with the information available on record.

5. Any other ground of appeal that may be urged at the time of hearing.”

3. Brief facts of the case are that the assessee is an individual and did not file his return of income for A.Y. 2013-14. As per the information available with the learned Assessing Officer (“Ld. AO”), the assessee had deposited cash of Rs.1,55,77,805/- in the bank account and there was TCS payment of Rs.1,45,09,969/- in the case of the assessee during the financial year 2012-13. Hence the Ld. AO issued notice u/s 148 of the income tax Act, 1961 (“the Act”) on 30/03/2021 to the assessee. However the assessee did not file any income tax return in response to the notice u/s 148 of the Act also. Subsequently various notices u/s 142 of the Act were issued by the Ld. AO to the assessee. The assessee did not respond to such notices also. Consequently the Ld. AO completed the assessment u/s 147 r.w.s 144 r.w.s.144B of the Act on 27/03/2022 and assessed the total income at Rs.3,00,87,780/-.

4. Feeling aggrieved by the order passed by the Ld. AO, the assessee filed appeal before the Ld. CIT(A), who allowed the appeal of the assessee by issuing a direction to the Ld. AO to delete the addition amounting to Rs.3,00,87,774/-.

5. Feeling aggrieved with the order of learned CIT(A), the Revenue is now in appeal before us, contending that the Ld. CIT(A) erred in allowing the appeal of the assessee, issuing a direction to the Ld. AO to delete the addition amounting to Rs.3,00,87,774/-. The Learned Department Representative ("Ld. DR") submitted that the Ld. CIT(A) erred in not appreciating the facts and without giving an opportunity to the Ld. AO , as the evidences produced before the Ld. CIT(A) were forming part of additional evidence as per Rule 46(A) of the Act. Ld. DR requested the Bench to remand the matter to the file of Ld. AO for adjudication afresh.

6. Per contra, Learned Authorised Representative ("Ld. AR") placed heavy reliance on the order of the Ld. CIT(A). He opposed the request of Ld. DR and prayed to dismiss the appeal of Revenue.

7. We have heard the rival submissions and also gone through the record in the light of the submissions made on either side. It could be seen from the orders of the authorities that the Ld. CIT(A) did not make any reference to Ld. AO. Hence the order have been passed by the Ld. CIT(A) without calling any remand report from the Ld. AO .

Considering the principle of natural justice and the provisions of the Act , we are of the view that an opportunity should be given to the Ld. AO. With this view of the matter, we set aside the impugned order and restore the issue to the file of the Ld. AO for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

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

**Order pronounced in the open Court on 22<sup>nd</sup> July, 2024.**

Sd/-

(LALIET KUMAR)  
JUDICIAL MEMBER

Hyderabad.

Dated: 22.07.2024.

\* Reddy gp

Sd/-

(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

**Copy of the Order forwarded to :**

1. ITO, Ward 6(1), Hyderabad.
2. Shri Venkata Krishnamohan Nakka, 8-3-1100/1, 1100/5, Flat 303, Jyothi Splendor Apartments, Srinagar Colony, Hyderabad-500 073
3. Pr. CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,

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