

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

Before Shri Laliet Kumar, Judicial Member
And
Shri Manjunatha, G. Accountant Member

आ.अपी.सं / **ITA No.510/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2015-16)

Smt. Sandhya Rani Golkonda, U.K PAN:BPQPG4466J (Appellant)	Vs.	Income Tax Officer (International Taxation)-1 Hyderabad (Respondent)
निर्धारिती द्वारा/Assessee by:	Shri Mohd. Afzal, Advocate	
राजस्व द्वारा/Revenue by::	Smt. Reema Yadav, DR	
सुनवाई की तारीख/Date of hearing:	29/07/2024	
घोषणा की तारीख/Pronouncement:	29/07/2024	

आदेश/ORDER

Per Laliet Kumar, J.M

This appeal filed by the assessee is directed against the order dated 14/03/2024 of the learned CIT (A)-10, Hyderabad relating to A.Y.2015-16.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the learned CIT

(A) in confirming the addition of Rs.17,60,688/- made by the Assessing Officer u/s 147 r.w.s. 144 of the I.T. Act, 1961.

3. Facts of the case, in brief, are that the assessee is a Non-resident and has not filed her original return of income for A.Y. 2015-16. As per the section 50C information disseminated by the I & CI wing, the Assessing Officer noticed that that assessee vide sale deed bearing No. 2345 of 2014 that on 25.07.2014 registered in the office of Joint Sub Registrar, Chikkadpally along with 2 others had sold an immovable property Municipal No. 1- 4-886/1, premises admeasuring 379 sq.yds, Bakaram, Musheerabad, Hyderabad district for a total consideration of Rs. 1,02,33,000 against the SRO Values of Rs. 1,05,75,000 /- and the share of the assessee in the consideration is Rs. 35,25,000/- (1/3rdshare). The Assessing Officer issued notices u/s 148 and 142(1) after recording the reasons were recorded and after taking approval from prescribed competent. Assessee vide her reply has submitted that she is a non-resident individual and submitted that she has filed her return of income against Notice u/s 148 on 28.03.2022 declaring an income of Rs. 5,86,020/-. The assessee vide reply dated 10.02.2023 has submitted the copy of ITR, computation of income & Capital Gains, Sale deed copies, Bank account statements etc., along with detail reply. In her reply filed, assessee has claimed Cost acquisition with indexation, Cost of improvement with indexation. Assessee has taken SRO value for calculation of capital gains while filing return of Income. The Assessing Officer was of the opinion that the assessee has failed

to disclose this capital gains of Rs. 17,60,688/-, which was added as undisclosed capital gains in the hands of the assessee. Since, the assessee failed to file return of income disclosing the said capital gains, it amounts to concealment of income and accordingly, penalty proceedings u/s 271(1)(C) of the Income Tax Act 1961 was also initiated.

3. Being aggrieved with the assessment order, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A) none appeared on behalf of the assessee nor neither filed any written submission. Thus, the learned CIT (A) dismissed the appeal of the assessee.

4. Aggrieved with such order of the learned CIT (A) the assessee is in appeal before the Tribunal.

5. The learned Counsel for the assessee submitted the assessee has received the intimation regarding notice for hearing dated 18.03.2022 mentioned in the notice u/s 148 having DIN No.ITBA/AST/M/148/2021-22/10/41003212(1) which is different from DIN No.of the assessee. The learned Counsel for the assessee further submitted that given an opportunity, the assessee would be in a position to furnish all the requisite details to substantiate its case before the learned CIT (A).

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that despite several

opportunities, the assessee failed to comply with the notices issued by the learned CIT (A). Hence, the order of the learned CIT (A) should be upheld and the grounds taken by the assessee should be dismissed.

7. We have heard the rival arguments made by both the sides, perused the orders of the AO and the learned CIT (A). We find that the assessee did not receive intimation with proper DIN in the notices issued by the learned CIT (A). Therefore, in the interest of natural justice, we deem it proper to restore the issue to the file of the learned CIT (A) with a direction to provide one more opportunity of being heard to the assessee to substantiate its case. The assessee is also hereby directed to attend before the learned CIT (A) on the date of hearing and submit all the requisite details and evidences without seeking any adjournment.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court at the time of hearing itself, i.e. on 29th July, 2024.

Sd/-

Sd/-

(MANJUNATHA, G.) ACCOUNTANT MEMBER	(LALIET KUMAR) JUDICIAL MEMBER
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Hyderabad, dated 29th July, 2024

Vinodan/sps

Copy to:

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1	Smt. Sandhya Rani Golkonda, 19, Craigmount Brae, Edinburgh, M Edlothian EH 128XD, UK
2	Income Tax Officer (International Taxation)-1 Aayakar Bhavan, Hyderabad
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order