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**IN THE INCOME TAX APPELLATE Tribunal
Hyderabad 'B' Bench, Hyderabad**

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

□.□□□.□□ /ITA No.525 to 527/Hyd/2024

(□□□□□□□□ □□□□/Assessment Years:2013-14, 2014-15 &
2017-18)

M/s. Legend Estates Private Ltd., Hyderabad. PAN:AAACL9640A	Vs.	Dy. Commissioner of Income Tax, Circle-16(1), Hyderabad.
M/s. Legend Estates Private Ltd., Hyderabad.	Vs.	Assistant Commissioner of Income Tax, Circle-16(1), Hyderabad.
M/s. Legend Estates Private Ltd., Hyderabad.	Vs.	Assistant Commissioner of Income Tax, Circle-16(1), Hyderabad.
(Appellant)		(Respondent)
□□□□□□□□□□ □□□□□□/Assessee by:	Shri A.V. Raghuram, Advocate	
□□□□□□ □□□□□□/Revenue by::	Shri Kumar Pranav, CIT-DR	
□□□□□□ □□ □□□□□□/Date of hearing:	31/07/2024	
□□□□□□ □□ □□□□□□/ Pronouncement:	01/08/2024	

□□□□/ORDER

PER MADHUSUDAN SAWDIA, A.M:

These appeals for A.Y.s 2013-14, 2014-15 & 2017-18 are filed by Legend Estates Private Limited ("the assessee") against the separate orders passed by Learned Commissioner of Income Tax (Appeals) , National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)") on 03.02.2024, 27.03.2024 and 27.03.2024 respectively. Since common issues are involved in all these three appeals, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

2. At the outset the Learned Authorised Representative ("Ld. AR") of the assessee submitted that the assessee had filed appeals before the Ld. CIT(A) against the

order of Learned Assessing Officer ("Ld. AO"). The Ld. AR further submitted that the Ld. CIT(A) did not provide sufficient opportunity to the assessee in presenting their case before Ld. CIT(A). It is further contended that the Ld. CIT(A) has passed the order without providing proper opportunity. The Ld. AR also 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 before Ld. CIT(A). By consolidating all the grounds, he also 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.

3. Per contra, Ld. DR placed heavy reliance on the orders of the authorities below and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. He opposed the grant of further opportunity to the assessee.

4. We have heard the rival contentions 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 Ld. CIT(A) that the assessee failed to comply to the notices of 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 complied to the notices issued by Ld. CIT(A). Be that as it may, now the assessee is ready to produce all the documentary evidences in support of their 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 after affording the opportunity of hearing to the assessee.

Grounds of appeals are answered accordingly.

5. In the result, the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 1st Aug., 2024.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 01.08.2024.

* Reddy gp

Copy of the Order forwarded to :

1.	M/s. Legend Estates Private Limited, No.6-3-1238, 6 th Floor, Legend Apartments, Raj Bhavan Road, Somajiguda, Hyderabad-500 082
2.	DCIT / ACIT, Circle 16(1), Hyderabad.
3.	Pr. CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,