

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

श्री दुव्वूरु आरएल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखासदस्य 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.170/VIZ/2024
(निर्धारण वर्ष/ **Assessment Year: 2020-21**)

Durga Rao Sola 54-20/2-7A, 8 th Line Bharathi Nagar, Vijayawada – 520008 Andhra Pradesh [PAN : APSPS9687Q]	v.	Income Tax Officer – Circle – 1(1) C.R. Building, 1 st Floor, Annex M.G. Road, Vijayawada – 520002 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri C. Subrahmanyam, AR
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	23.07.2024
घोषणा की तारीख/Date of Pronouncement	:	12.08.2024

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), Ahmedabad [hereinafter in

short "Ld. CIT(A)" in DIN & Order No. ITBA/APL/S/250/2023-24/1061515048(1) dated 26.02.2024 arising out of intimation passed under section 143(1) of the Income Tax Act, 1961 (in short 'Act') for the A.Y.2020-21.

2. Brief facts of the case are that, assessee being an individual filed his return of income for the A.Y. 2020-21 admitting a total income Rs.1,03,62,230/-. The return was summarily processed under section 143(1) of the Act by the Centralized Processing Centre, Bangalore [hereinafter in short "CPC"] on 30.11.2021 determining total income at Rs. 1,14,38,471/-. The addition made in the intimation was due to adjustment towards the late payment of EPF & ESI pertaining to employees' contribution as deciphered from the Tax Audit Report submitted under section 44AB of the Act.

3. Before Ld. CIT(A), the assessee has not complied with various notices issued by the Ld. CIT(A). Ld. CIT(A) therefore dismissed the appeal of the assessee, considering that assessee is not interested in pursuing the appeal and has not provided any documents and material evidences before the Ld. CIT(A).

4. Aggrieved by the order of the Ld. CIT(A), assessee is in appeal before us.

5. At the outset, Ld. Authorized Representative [hereinafter in short "Ld.AR"] submitted that the order of the Ld. CIT(A) is exparte and pleaded that one more final opportunity may be given to the assessee to substantiate and submit the documentary evidences with respect to disallowances.

6. Per contra, Ld. Departmental Representative [hereinafter in short "Ld. DR"] relied on the order of the Ld. CIT(A).

7. We have heard both the sides. Admittedly assessee has failed to respond to any of the notices issued by the Ld. CIT(A). The Ld. CIT(A) considering the non-compliances by the assessee and by relying on various judicial pronouncements have dismissed the appeal of the assessee. However, following the principles of natural justice, we find it deem fit to provide one more opportunity to the assessee as pleaded by the Ld.AR to substantiate his claim and submit material evidences before Ld. CIT(A) and thereby remitting the matter back to the file of the Ld.CIT(A). We also direct the assessee to comply with the notices before the Ld. CIT(A) and provide material evidences in connection with

the claim made by the assessee. We also direct the Ld. CIT(A) to examine the submissions and adjudicate the case on merits.

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

Order pronounced in the open court on 12th August, 2024.

Sd/-
(दुव्वूरु आरएल रेड्डी)
(DUVVURU RL REDDY)
न्यायिक सदस्य/JUDICIAL MEMBER
Dated :.12.08.2024
Giridhar, Sr.PS

Sd/-
(एस बालाकृष्णन)
(S. BALAKRISHNAN)
लेखा सदस्य /ACCOUNTANT MEMBER

आदेशकीप्रतिलिपिअग्रेषित/ **Copy of the order forwarded to:-**

1. निर्धारिती/ The Assessee : Durga Rao Sola
54-20/2-7A, 8th Line
Bharathi Nagar, Vijayawada – 520008
Andhra Pradesh
2. राजस्व / The Revenue : Income Tax Officer – Circle – 1(1)
C.R. Building, 1st Floor, Annex
M.G. Road, Vijayawada – 520002
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीय प्रांतोनेोध, आयकर अपोलोय आंधकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गाड फ़ाइल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam