

यकर अपीलीय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" , HYDERABAD**

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

आ.अपी.सं / **ITA No.551/Hyd/2024**
(निर्धारण वर्ष/Assessment Year:2013-14)

M/s. Sandeep Seeds and Farms Pvt. Ltd., Khairtabad. PAN : AALCS8736K	Vs.	Income Tax Officer, Ward-3(1), Kondapur.
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:		Shri SNSR Chinmai, Advocate
राजस्व द्वारा/Revenue by::		Shri Kumar Pranav, CIT-DR
सुनवाई की तारीख/Date of hearing:		08/08/2024
घोषणा की तारीख/Pronouncement:		12/08/2024

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M.

This appeal is filed by M/s. Sandeep Seeds and Farms Pvt. Ltd. ("the assessee"), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 15.06.2023 for the A.Y. 2013-14.

2. At the outset, it is seen that, there is a delay of 283 days in filing of this appeal for which the Ld. AR submitted the condonation petition along with Affidavit explaining the reasons for such delay. After considering the submission of Ld. AR and after hearing the Learned DR ("Ld. DR"), the delay of 283 days in filing of this appeal is condoned and the appeal is admitted for adjudication.

3. Brief facts of the case are that the assessee is a company and engaged in seeds business, filed its return of income on 31.10.2013 declaring total income of Rs.76,93,890/-. The case of the assessee was selected for scrutiny under CASS and notices u/s. 143(2) and 142(1) of Income Tax Act, 1961 ("the Act") were issued by the Learned Assessing Officer ("Ld. AO") to the assessee from time to time. However, the assessee did not comply to such notices. Consequently, the assessment was completed by the Ld. AO u/s. 144 of the Act on 21.03.2016 at total assessed income of Rs.9,84,76,640/-.

5. Feeling aggrieved by the order passed by the Ld. AO, assessee filed appeal before the Ld. CIT(A). The assessee did not made any compliances to the notices issued by Ld. CIT(A) also. Hence, the Ld. CIT(A) dismissed the appeal of the assessee.

6. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that the Ld. CIT(A) did not provide sufficient opportunity to the assessee to furnish necessary evidences/documents in support of their claim. It is further contended that the Ld. CIT(A) has passed the order without providing proper opportunity. The Ld. 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 was only due to the reasons beyond the control of the assessee, the assessee could not produce the necessary evidences / documents in support of their claim. By consolidating all their 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.

7. 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.

8. We have heard the rival contentions and also gone through the records in the light of the submissions made by either side. It could be seen from the orders of the revenue authorities that the assessee failed to produce the necessary evidences / documents in support of their claim, 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 the assessee is ready to produce all such documentary evidence in support of his claim 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. AO for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Open Court on 12th Aug., 2024.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 12th Aug., 2024.

** Reddy gp/sps*

Copy to:

S.No	Addresses
1	M/s. Sandeep Seeds and Farms Pvt. Ltd., Flat 303, Third Floor, HGH Residency, Lakdikapul, Khairatabad, Hyderabad-500 004
2	The ITO, Ward-3(1), Hyderabad.
3	Prl.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order