

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

Before Shri Manjunatha, G. Accountant Member and
Shri K. Narasimha Chary, Judicial Member

आ.अपी.सं / **ITA No.586/Hyd/2023**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Ramichetty Munishankar Tirupati PAN:ACKPR1485J	Vs.	Asstt. CIT Circle -1 (1) Tirupati
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Advocate S. Sandhya	
राजस्व द्वारा / Revenue by:	Shri Srinath Sadanala, DR	
सुनवाई की तारीख / Date of hearing:	14/08/2024	
घोषणा की तारीख / Pronouncement:	14/08/2024	

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the assessee is directed against the order dated 13/10/2023 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. The brief facts of the case are that the assessee is an individual and filed his return of income for the A.Y 2017-18 on 21.10.2017 declaring total income of Rs.54,82,770/-.

Subsequently, statutory notices u/s 143(2) & 142(1) of the I.T. Act, 1961 were issued and duly served on the assessee. Since the assessee neither complied with the statutory notices issued by the Department, nor submitted any details/evidences, the Assessing Officer completed the assessment and assessed the total income of the assessee at Rs.4,74,00,020/-.

3. Before the learned CIT (A), the assessee neither appeared nor filed any requisite details/documentary evidences to substantiate his claim. Thus, learned CIT (A) dismissed the appeal filed by the assessee and upheld the order of the Assessing Officer.

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

5. The learned Counsel for the assessee submitted that the assessee could not appear or file any written submission with documentary evidences before the Assessing Officer/learned CIT (A) on the ground that the notices issued by the Assessing Officer and the learned CIT (A) were not received by it. Therefore, it was the submission of the learned Counsel for the assessee that given an opportunity, the assessee would be in a position to file all the requisite details with documentary evidence/bank statements, etc., before the Assessing Officer.

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that despite serving statutory notices, the assessee failed to comply with the notices issued by the Assessing Officer and before the learned CIT (A) the assessee did not file any documentary evidence to substantiate his claim. Hence, the orders of the Assessing Officer and learned CIT (A) should be upheld and the appeal filed by the assessee should be dismissed.

7. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. We find that the assessee failed to comply with the statutory notices issued by the Assessing Officer and the learned CIT (A). Considering the totality of the facts and circumstances of the case, we deem it proper to restore the issue back to the file of the learned CIT (A) with a direction to grant another opportunity to the assessee to substantiate his case by filing the requisite details/evidences. The assessee is also hereby directed to appear before the learned CIT (A) on the appointed date and time with all the requisite details without seeking any adjournment under any pretext. Since the assessee failed to comply with the statutory notices issued by the Assessing Officer, we levy a charge of Rs.10,000/- on the assessee. The assessee is thus sdirected to pay a sum of Rs.10,000/- at the Telangana State Legal Aid Authorities at the Hon'ble Telangana High Court within a period

of one month from the date of this order and submit necessary payment slip with the Registry. We hold and direct accordingly.

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 14th August, 2024.

Sd/-

Sd/-

(K. NARASIMHA CHARY) JUDICIAL MEMBER	(MANJUNATHA, G.) ACCOUNTANT MEMBER
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Hyderabad, dated 14th August, 2024.

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Ramichetty Munishankar, 8-1-9 Bazaar Street, Tirupati Urban, Tirupati 517501
2	ACIT, Circle 1(1) Tirupati
3	Pr. CIT - Tirupati
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order