

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

**Before Shri Manjunatha, G. Accountant Member**

आ.अपी.सं / **ITA No.731/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2015-16)

Smt. Lalitha Suryakumari Venkata Srivalli Kolluri Hyderabad PAN:BBQPK 5199A	Vs.	Income Tax Officer Ward 15(1) Hyderabad
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Advocate SNSR Chinmai	
राजस्व द्वारा/Revenue by::	Shri Suresh Babu, DR	
सुनवाई की तारीख/Date of hearing:	26/08/2024	
घोषणा की तारीख/Pronouncement:	26/08/2024	

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order dated 28/06/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2015-16.

2. The brief facts of the case are that the assessee has not filed her return of income for the impugned A.Y. The case of the assessee was reopened after providing several opportunities to the assessee. The assessee neither submitted any written submission nor appeared before the Assessing Officer. Thus, the

Assessing Officer completed the assessment and assessed the total income of the assessee at Rs.6,22,721/-.

3. Being aggrieved by the assessment order, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A) the assessee neither submitted any written submission nor appeared. Thus, the learned CIT (A) upheld the addition made by the Assessing Officer and dismissed the appeal filed by the assessee.

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 learned CIT (A) ought to have seen that the income derived by the appellant represents the interest received from the gifts made by her husband and therefore, the same amount is not taxable in the assessment of the appellant. The learned Counsel for the assessee further submitted that given an opportunity, the assessee would be in a position to substantiate her case with requisite details and evidences.

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that despite issuance of statutory notices, the assessee failed to appear before the Assessing Officer or before the learned CIT (A) with documentary

evidence. Therefore, the Assessing Officer has rightly made demand of Rs.6,22,721/- and the learned CIT (A) has rightly upheld the order of the Assessing Officer. Hence, the appeal raised by the assessee should be dismissed and the orders of the Assessing Officer and the learned CIT (A) should be upheld.

7. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. Admittedly, the assessee did not appear before the Assessing Officer and the learned CIT (A) with requisite details/evidences. Considering the totality of the facts and circumstances of the case, I deem it proper to restore the issue to the file of the learned CIT (A) to give another opportunity of being heard to the assessee. The assessee is hereby directed to appear before the learned CIT (A) on the appointed date of time hearing with seeking any adjournment. Since the assessee failed to appear before the Assessing Officer/learned CIT (A), I levy a charge of Rs.2000/- on the assessee and the assessee is directed to pay Rs.2000/- to the Telangana State Legal Aide 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 to 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 on 26<sup>th</sup> August, 2024.

Sd/-

**(MANJUNATHA, G.)  
ACCOUNTANT MEMBER**

Hyderabad, dated 26<sup>th</sup> August, 2024.

***Vinodan/sps***

Copy to:

S.No	Addresses
1	Smt. Lalitha Surya Kumari Venkata Srivalli Kolluri, Flat No.304, VRNS Sai Kiran Residency, Karthikeya Nagar, Nacharam, Hyderabad 500076
2	Income Tax Officer Ward 15 (1) Hyderabad
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*