

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

Before Shri Laliet Kumar, Judicial Member
And
Shri Manjunatha, G. Accountant Member

आ.अपी.सं / **ITA No.27/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2018-19)

Ganesh Digital Networks (P) Ltd Hyderabad PAN:AAF CG3786M	Vs.	Dy. C. I. T. Circle 2(1) Hyderabad
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Advocate S K Gupta	
राजस्व द्वारा/Revenue by:	Shri Srinath Sadanala, DR	
सुनवाई की तारीख/Date of hearing:	27/08/2024	
घोषणा की तारीख/Pronouncement:	27/08/2024	

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the assessee is directed against the order dated 15/11/2023 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2018-19.

2. The brief facts of the case are that the case of the assessee company was selected for scrutiny assessment under the E-assessment scheme, 2019 on the issue of "Share Capital/Other

Capital". Therefore, the assessee was served notice u/s 143(2) on 28.09.2019 on the email given by the assessee. In response, the assessee replied and submitted the information partly. Thereafter notices u/s 142(1) of the Act was issued along with detailed questionnaire to the assessee to which the assessee did not reply or filed any written submission before the Assessing Officer. The Assessing Officer completed the assessment and determined the sum payable u/s 234A, 234B and 234C as per the provisions of the Act and penalty proceedings u/s 271AAC of the I.T. Act, 1961 was initiated separately.

3. Bering aggrieved by the assessment order the assessee preferred an appeal before the learned CIT (A). The assessee explained that the appellant has filed two appeals by mistake and the learned CIT (A) has issued notices simultaneously on both appeals filed by the assessee. The assessee has filed reply in respect of one appeal and submitted that the said appeal being duplicate and needs to be withdrawn. The assessee did not file reply to the other appeal by mistake. Therefore, submitted that one more opportunity should be given to the assessee to substantiate its case before the learned CIT (A).

4. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. We find the assessee did not appear before the learned CIT (A) to substantiate its case with proper documents/evidence.

Considering the totality of the facts of the case and in the interest of natural justice, we set aside the order passed by the learned CIT (A) and restore the issue back to the file of the learned CIT (A) for fresh consideration. The assessee is hereby directed to pay nominal cost of Rs.5,000/- to the Telangana State Legal Aide Authorities at the Hon'ble Telangana High Court and produce the proof of payment to the registry within 30 days from the date of this order.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 27th August, 2024.

Sd/-

Sd/-

(LALIET KUMAR) JUDICIAL MEMBER	(MANJUNATHA, G.) ACCOUNTANT MEMBER
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Hyderabad, dated 27th August, 2024

Vinodan/sps

Copy to:

S.No	Addresses
1	Ganesh Digital Networks (P) Ltd, Plot No.136 III Road No.74, Jubilee Hills, Hyderabad 500096
2	Dy.CIT Circle 2(1) Opp: Botanical Gardens, While Fields, Kondapur, Hyderabad 500084
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order