

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

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

आ.अपी.सं / ITA No.546/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Kothakapu Sridhar Reddy Vs. Income Tax Officer  
Hyderabad Ward-9(1)  
[PAN :ALMPK1811C] Hyderabad

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Ms.S.Sandhya, AR  
राजस्व द्वारा/Revenue by: Sri Madan Mohan Meena, DR

सुनवाई की तारीख/Date of hearing: 07/08/2024  
घोषणा की तारीख/Pronouncement on: 29/08/2024

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 22/03/2024 passed by the learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Kothakapu Sridhar Reddy ("the assessee") for the assessment year 2017-18, the assessee preferred this appeal.

2. At the outset, the Ld.AR submitted that the learned AO made the addition on the ground that though the bank accounts revealed the deposit of huge amounts, the assessee did not produce any evidence to discharge the primary onus to explain the source of the monies. Though the assessee submitted the documents and also the written submissions

before the Ld.CIT(A) during the first appellate proceedings on 30/05/2022, it missed the attention of the Ld.CIT(A) and therefore, the Ld.CIT(A) recorded that the assessee failed to explain the nature and sources of investments and not responded to the notices of the authorities, either during the scrutiny as well as the appellate proceedings. The Ld.AR, therefore, submits that the written submissions and documents filed by the assessee missed the attention of the Ld.CIT(A) and therefore, the Ld.CIT(A) upheld the addition on the ground that the assessee could not offer satisfactory explanation. In these circumstances, she prayed that an opportunity may be granted to the assessee to bring the documents filed by the assessee to the notice of the Ld.CIT(A).

3. Though the Ld.DR opposed the request made on behalf of the assessee, the fact remains that the written submissions and documents filed by the assessee missed the attention of the Ld.CIT(A). In these circumstances, we deem it just and proper to set aside the impugned order and restore the matter to the file of the Ld.CIT(A) to consider the written submissions and documents filed on behalf of the assessee and to pass appropriate order according to law. We hold and order so.

4. In the result, appeal of assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 29<sup>th</sup> day of August, 2024.

Sd/-

**(MADHUSUDAN SAWDIA)**  
**ACCOUNTANT MEMBER**

Hyderabad,

Dated: 29/08/2024

*L.Rama, SPS*

Sd/-

**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Kothakapu Sridhar Reddy, H.No.2-64, Jillelaguda Village, Saroor Nagar Mandal, RR Dist, Telangana
- 2.The Income Tax Officer, Ward-9(1), Hyderabad
3. The Pr.CIT, Hyderabad
- 4.DR, ITAT, Hyderabad.
- 5.GUARD FILE

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD