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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA Nos.633 to 635/Hyd/2024**
(निर्धारण वर्ष / Assessment Years: 2015-16 to 2017-18)

Shri Srinivas Reddy Komatireddy, Hyderabad. PAN:AMZPK5523H	Vs.	Dy. Commissioner of Income Tax, Circle-2(2), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri S. Rama Rao, Advocate	
राजस्व द्वारा / Revenue by:	Shri Madan Mohan Meena, DR	
सुनवाई की तारीख / Date of hearing:	04.09.2024	
घोषणा की तारीख / Pronouncement:	04.09.2024	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M:

These three appeals are filed by Srinivas Reddy Komatireddy ("the assessee"), feeling aggrieved by the separate orders passed by the learned Commissioner of Income Tax (Appeals)-12, Hyderabad ("Ld. CIT(A)"), dated 15.03.2024 for the A.Ys. 2015-16, 2016-17 and 2017-18. Since common issues are involved in all these appeals, for the sake of convenience, these were heard together and are being disposed of by this common order.

2. At the outset, it is seen that, there is a delay of 41 days in filing of all these appeals for which the assessee has submitted condonation petition alongwith the affidavit explaining the reasons for the delay. After considering

the submission of Ld. AR and after hearing the Ld. DR, the delay of 41 days in filing of all these appeals are condoned and these appeals are admitted for adjudication.

3. During the proceedings before us, the solitary ground raised by the Ld. AR was that, the Ld. CIT(A) did not provide sufficient opportunity to the assessee to submit their explanations/evidences with regards to the levy of penalty . It is further contended that the Ld. CIT(A) passed the order without providing proper opportunity. The Ld. AR further submitted that the assessee does not stand to gain by allowing the appeals to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not produce their explanations/evidences with regards to the levy of penalty. By consolidating all the 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.

4. 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.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. It could be seen from the orders of the Ld. CIT(A) that the assessee failed to produce his submission with regards to the levy of penalty in spite of many opportunities

given to him, 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 submit his explanations and evidence in support of his contentions 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 orders and restore the issue to the file of the Ld. CIT(A) for passing fresh orders on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

6. In the result, all the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 4th Sept., 2024.

Sd/-

(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 04.09.2024.

* *Reddy gp*

Copy of the Order forwarded to :

1. Shri Srinivasa Reddy Komatireddy, H. No.3-12-29/12, Srinivas Nagar, Vishalandra Colony, LB Naar, Hyderabad-500068
2. DCIT, Circle 2(2), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,