

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.652 & 653/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2018-19)

Thirumala Earth Movers Vs. DCIT, Circle-9(1)
Gajwel Hyderabad
[PAN : AACFT0631Q]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri AV Raghuram, AR
राजस्व द्वारा/Revenue by: Shri D.Praveen, DR

सुनवाई की तारीख/Date of hearing: 09/09/2024
घोषणा की तारीख/Pronouncement on: 11/09/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 07/06/2024 and 10/06/2024 passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("learned CIT(A)"), in the case of Thirumala Earth Movers ("the assessee") for the assessment year 2018-19, assessee preferred these appeals.

2. At the outset, the learned AR submitted that proper notices were not served on the assessee as required under section 282 of the Income tax Act, 1961 ("the Act") read with Rule 127 of the Rules. Learned AR further submitted the notices were served to the assessee's earlier learned AR which has not been brought to the notice of the assessee to put forth his

case. He, therefore prayed to remand the matter back to the file of the learned CIT(A) to afford an opportunity of being heard to the assessee, keeping in view the principles of natural justice.

3. As a matter of fact, though the learned DR does not concede to remand the matter back to the file of the learned CIT(A), there is no denial of the fact that the assessee does not stand to gain by allowing the appeals to be decided ex-parte, on the other hand, such a thing will add to the misery of the assessee in the form of litigation expenses before the Tribunal. It, therefore, occurs to our mind that the plea of the assessee that the notices were not served on the assessee as required under section 282 of the Act, is genuine one. Keeping in view the principles of natural justice, we remand both the quantum as well as the penalty appeals to the file of the learned CIT(A) to afford an opportunity of being heard to the assessee and decide the issue along with quantum appeal pending before the learned CIT(A). Accordingly, appeals of the assessee are allowed for the statistical purpose.

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

Order pronounced in the open court on this the 11th day of September, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 11/09/2024
L.Rama, SPS

Copy forwarded to:

1. M/s Thirumala Earth Movers, 10-172, Opp.Bus Stand, Gajwel, Telangana
2. The DCIT, Circle-9(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR
ITAT, HYDERABAD