

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

BEFORE
SHRI MANJUNATHA G., ACCOUNTANT MEMBER
&
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER

आ.अपी.सं / ITA No.666/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2014-15)

Sonti Soft Solutions Private Limited Vs. ITO, Ward-3(1)
Hyderabad Hyderabad
[PAN :AAKCS0019G]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: None

राजस्व द्वारा/Revenue by: Shri Srinath Sadanala,DR

सुनवाई की तारीख/Date of Hearing: 11/09/2024

घोषणा की तारीख/Pronouncement on: 12/09/2024

आदेश / ORDER

PER PRAKASH CHAND YADAV, J.M:

The present appeal of the assessee is arising from the order of the learned Ld. Commissioner of Income Tax (Appeals), ["Ld.CIT(A)"], National Faceless Appeal Centre (NFAC), Delhi dt.15.12.2023 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1064859204(1) and relates to Assessment Year 2017-18.

2. Facts leading to filing of the present appeal are that the assessee is a company, could not file it's return of income for the impugned assessment year. Subsequently, the case of the assessee was reopened under section 148 of the Income tax Act, 1961 ("the Act") on the ground that despite having substantial interest income as well as substantial cash deposits in

bank account assessee has not file any return of income for the impugned assessment year. Thereafter, the Assessing Officer issued notice u/s 142(1) of the Act on **30.09.2021** and **16.12.2021**. These notices remained uncompiled with, by the assessee and hence, the assessing officer completed the assessment u/s 144 of the Act by making addition of Rs.3,23,16,332/-. Here, it is pertinent to note that the date of assessment order is **25.03.2022**.

3. Aggrieved with the order of the Assessing Officer, the assessee filed appeal before the learned CIT(A) and contended that the Assessing Officer has erred in making the assessment u/s 144 of the Act, as no notice issued by the Assessing Officer has ever been served upon the assessee. The Ld.CIT(A) issued four notices to the assessee for the date of hearings. However, these notices remained uncompiled with by the assessee and ultimately, the learned CIT(A) dismissed the appeal of the assessee ex-parte without dealing with the merits of the case.

4. Now, the matter has come upon appeal before us. Here also, no one has appeared from the side of the assessee. Be that as it may, the learned DR pointed out that the assessee has never appeared before the lower authorities and hence, the Hon'ble Bench may decide the matter as per law.

5. After considering the submissions of the learned LD.DR and perusing the material on record, we observe that today is the first date of hearing. Before the lower authorities, no one appeared. It is observed by us that all the notices were issued by the Assessing Officer during the period of pandemic and thereafter completed the assessment on 25.03.2022. It is worthy to note that the Hon'ble Supreme Court taking *suo- motu* cognizance of the pandemic conditions, vide its order dated 10.01.2022 in IA number 21 of 2022 has increased the period of limitation by 90 days for the period falling between 15.02.2020 to 28.02.2022, means up to 30.05.2022. Therefore, in our view the AO has committed an error, overlooking the directions of the Hon'ble Supreme Court vide order dated 10.01.2022. The Ld.CIT(A) has also failed to prove as to whether any notice

of hearing was actually served upon the assessee. It is interesting to note that within one and half months, Ld.CIT(A) has concluded the hearings without proper service of the notice. It is further observed that the learned CIT(A) has also overlooked the provisions of section 250(6), which provisions mandate that the learned CIT(A) would decide each contention of the assessee with cogent reasons. Therefore, in the interest of justice, we remit this matter to the file of the Assessing Officer for fresh adjudication. Needless to say, that the Assessing Officer would grant proper and meaningful opportunity to the assessee before framing the assessment. It is also mandated that the assessee would also cooperate with the department in the remand / set aside proceedings.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on this the 12th day of September, 2024.

Sd/-
(MANJUNATHA G.)
ACCOUNTANT MEMBER

Sd/-
(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Hyderabad,

Dated: 12/09/2024

L.Rama, SPS

Copy forwarded to:

1. M/s Sonti Soft Solutions Private Limited, 6-6-33/312 Sri Gayatri Apartments, Kavadiguda, Hyderabad
2. The Income Tax Officer, Ward-3(1), Signature Towers, Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR
ITAT, HYDERABAD