

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

Before Shri Manjunatha, G. Accountant Member

आ.अपी.सं / **ITA No. 789/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Ramachandra Reddy Yamnagari, Mahaboobnagar PAN:AFIPY4113K	Vs.	Income Tax Officer Ward-1 Mahaboobnagar
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Advocate T Chaitanya Kumar	
राजस्व द्वारा / Revenue by:	Shri Rahul Singhania, DR	
सुनवाई की तारीख / Date of hearing:	12/09/2024	
घोषणा की तारीख / Pronouncement:	12/09/2024	

आदेश/ORDER

This appeal filed by the assessee is directed against the order dated 27/10/2023 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. The brief facts of the case are that the assessee is an individual. The Assessing Officer is in the possession of information with regard to certain bank transactions made by the assessee during the previous year relevant to A.Y 2017-18. As the assessee failed to furnish return of income for the A.Y 2017-18

within the due date of filing of return of income u/s 139(1) of the I.T. Act, 1961 duly disclosing the nature of deposits reflected in the bank account and sources of deposits made, the Assessing Officer issued notice u/s 142(1) of the I.T. Act, 1961 on 12/03/2018 requiring the assessee to file return of income for the A.Y under consideration which was duly served on the assessee. The assessee did not comply with the said notice. Since the assessee neither appeared nor filed any written submission/relevant details, the Assessing Officer completed the assessment and assessed the total income of the assessee at Rs.18,24,690/-.

3. Being aggrieved by the assessment order u/s 144 of the Act, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A) the assessee filed some additional evidences. The learned CIT (A) called for remand report, but the Assessing Officer has not submitted any remand report. In absence of remand report, the learned CIT (A) dismissed the appeal filed by the assessee and upheld the additions made towards cash deposits.

4. Aggrieved by the order of the learned CIT (A), the assessee is in appeal before the Tribunal.

5. The learned Counsel for the assessee submitted that given an opportunity, the assessee would be in a position to file all the

requisite details along with necessary evidences before the learned CIT (A).

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that the assessee neither appeared before the Assessing Officer nor before the learned CIT (A) with all the requisite details/evidences inspite of issuance of number of notices. Hence the orders of the Assessing Officer and the learned CIT (A) should be upheld and the grounds raised by the assessee should be dismissed.

7. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. The learned CIT (A) should have waited for the remand report from the Assessing Officer or should have considered the additional evidences filed by the assessee before deciding the issue. Since the learned CIT (A) dismissed the appeal filed by the assessee without considering the additional evidences and also the remand report of the Assessing Officer, in my considered view, the issue needs to go back to the file of the learned CIT (A) for fresh consideration after affording reasonable opportunity of being heard to the assessee. Thus, I set aside the issue to the file of the learned CIT (A) for fresh consideration of the issue. Needless to say, the assessee shall file all the requisite details before the learned CIT (A) on the appointed date of hearing without seeking any adjournment.

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

Order pronounced in the Open Court on 12th September, 2024.

Sd/-

**(MANJUNATHA, G.)
ACCOUNTANT MEMBER**

Hyderabad, dated 12th September, 2024.

Vinodan/sps

Copy to:

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2	Income Tax Officer Ward 1 Mahaboobnagar 509001
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order