

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

Before Shri Manjunatha, G. Accountant Member and
Shri Prakash Chand Yadav, Judicial Member

आ.अपी.सं / **ITA No.417/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2018-19)

Shri Mohanrao Rangarao Gorantla Hyderabad PAN:AESPG6699D	Vs.	Dy. CIT Circle 6 (1) Hyderabad
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		Shri Mohd.Afzal, Advocate
राजस्व द्वारा / Revenue by:		Shri Srinath Sadanala, DR
सुनवाई की तारीख / Date of hearing:		12/09/2024
घोषणा की तारीख / Pronouncement:		12/09/2024

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the assessee is directed against the order dated 27/02/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2018-19.

2. The brief facts of the case are that the assessee filed his return of income for A.Y 2018-19 on 31/10/2018 declaring total income of Rs.67,96,520/-. The said return was processed u/s 143(1) of the I.T. Act, 1961 on 8/2/2020, and assessed the

total income of the appellant was at Rs.4,33,22,000/-. In the said intimation order, the Assessing Officer, CPC made the addition/disallowance of Rs.3,69,35,482/- on the ground that the income/receipts amounting to Rs.3,69,35,482/- which was reduced while computing income under the Schedule BP for considering under the head "Income from Other Sources" was not consistent with the income shown in the income shown under the head "Income from Other Sources".

3. Being aggrieved, the assessee preferred an appeal before the learned CIT (A), but neither appeared nor filed any details. Although the learned CIT (A) has posted the appeal for hearing on many occasions but no response from the assessee.

4. We have heard both parties and perused the orders of the authorities below. The learned Counsel for the assessee submitted that he could not appear before the learned CIT (A) because of his inability to do so, otherwise there is no mistake on the part of the appellant in pursuing the appeal before the first appellate authority. We further noted that although the learned CIT (A) dismissed the appeal filed by the assessee on technical ground for non-prosecution but the learned CIT (A) did not discuss the issue on merits as to how the additions made by the Assessing Officer in the order passed u/s 143(1) of the Act is sustainable. Since the learned CIT (A) has not discussed the issue on merit, in our considered view, the issue needs to go back to the file of the Assessing Officer because at the assessment stage, the

Assessing Officer has passed summary assessment u/s 143(1) of the Act and the assessee does not get any opportunity to explain the discrepancy in the return of income filed for the relevant A.Y. Therefore, considering the facts and circumstances of the case, we are of the considered view that the issue needs to go back to the file of the Assessing Officer for fresh consideration. Thus, we set aside the order of the learned CIT (A) and restore the issue back to the file of the Assessing Officer and also, direct the Assessing Officer to consider the issue of re-computation of total income by making addition towards exempt income being income received from compulsory acquisition of agricultural land as claimed by the assessee in light of any evidence that may be filed by the assessee to prove his case. The assessee is directed to pay a nominal cost of Rs.5000/- to the Telangana State Legal Aide Authorities at the Hon'ble Telangana High Court and submit proof of payment with the Registry within one month from the date of this order.

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

Order pronounced in the Open Court at the time of hearing itself, i.e. on 12th September, 2024.

Sd/- (PRAKASH CHAND YADAV) JUDICIAL MEMBER	Sd/- (MANJUNATHA, G.) ACCOUNTANT MEMBER
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Hyderabad, dated 12th September, 2024.

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Mohanrao Rangarao Gorantla, D.No.8-2-293/82/F2/B/3/S3 South Side, Film Nagar, Jubilee Hills, Hyderabad 500034
2	Dy. CIT, Circle 6(1) Hyderabad
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order