

आयकर अपीलुय अधलकरण, 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.254/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2018-19)

ACIT, Circle-2(1)
Hyderabad

Vs. Guruswamy Naidu
Yerraguntla
Kukatpally
[PAN : AAJPY0095Q]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Adv.Mohd Afzal, AR
राजस्व द्वारा/Revenue by: Shri Kumar Pranav, CIT-DR

सुनवाई की तारीख/Date of hearing: 19/09/2024
घोषणा की तारीख/Pronouncement on: 23/09/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 17/01/2024 passed by the learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ("Learned CIT(A)"), in the case of Guruswamy Naidu Yerraguntla ("the assessee") for the assessment year 2018-19, Revenue preferred this appeal.

2. Brief facts of the case are that aggrieved by the order dated 30/03/2021 passed under section 143(3) of the Income tax Act, 1961 ("the

Act”) read with sections 143(3A) & 143(3B) of the Act, whereunder three additions were made by the learned Assessing Officer, assessee preferred appeal before the Learned CIT(A). Grievance of the Revenue is that during the course of appellate proceedings, assessee submitted certain documents which are enumerated by the learned CIT(A) at paragraph No.5.1 of the impugned order and the Learned CIT(A) without putting the learned Assessing Officer on notice received the documents, relied upon them and deleted all the additions unilaterally. According to the learned DR, the learned CIT(A) should have granted an opportunity to the learned Assessing Officer to verify the veracity of these documents and to offer his comments.

3. On this aspect, learned AR fairly concedes that the impugned order does not show that neither the documents were forwarded to the learned Assessing Officer nor his comments were received after due verification.

4. Having regard to these particular set of facts and circumstances, we are of the considered opinion that the learned CIT(A) should have put the learned Assessing Officer on notice of the material produced by the assessee during the first appellate proceedings for the first time and invited his comments for proper appreciation of the documents. For not doing so, the principles of natural justice are violated and the Revenue deserves an opportunity to advance their view in respect of the documents.

5. Both the counsels submitted that since the verification of the genuineness and the veracity of these documents is in question, it would be in the interest of justice, if the matter is restored to the file of the learned Assessing Officer for considering the documents and take a view according to law. Recording the same, we set aside the impugned order and restore the matter to the file of the learned Assessing Officer to consider the documents and take a view according to law after affording an opportunity to the assessee. Grounds are answered accordingly.

6. In the result, appeal of the Revenue is allowed.

Order pronounced in the open court on this the 23rd September, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 23/09/2024
L.Rama, SPS

Copy forwarded to:

1. The Asst.Commissioner of Income Tax, Circle-2(1), Kondapur, Hyderabad
2. Shri Guruswamy Naidu Yerraguntla, Flat No.325, Indu Fortune Vilas, Main KPHB Road, Kukatpally, Telangana
3. The Pr.CIT, Hyderabad
4. DR, ITAT, Hyderabad
5. GUARD File

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ITAT, HYDERABAD