

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.678/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Holiday Dreamz Tours & Travels Private Limited Hyderabad [PAN : AADCH0599P]	Vs.	Income Tax Officer Ward-2(3) Hyderabad
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अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: None
राजस्व द्वारा/Revenue by: Shri D Praveen, DR

सुनवाई की तारीख/Date of hearing: 12/09/2024
घोषणा की तारीख/Pronouncement on: 20/09/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 17/05/2024 passed by the learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Holiday Dreamz Tours & Travels Private Limited ("the assessee") for the assessment year 2017-18, the assessee preferred this appeal.

2. When the matter is called at Bench, neither the assessee nor any authorized representative entered appearance. Notice sent to the assessee is returned with the postal endorsement that the assessee is absent, despite the fact that the assessee is a company. It could be seen from the record that the notices were issued to the address given in form No. 36. If the assessee is available at such address, no question of non-service arises, and such notice should have been served on the assessee. If for any reason, the assessee is not available there, it is for the assessee to make arrangements with the Postal department for service of such notice by furnishing the new address where the assessee would be available, or to deliver it to some authorized person, or to detain the mail till the assessee claims the same. The assessee does not seem to have done any such thing in this case. Non-service of notice in this matter is solely attributable to the conduct of the assessee itself. No other address than the one mentioned in Form 36, is available with the Tribunal, and there is no point in sending the notice after notice to the same address. In these circumstances, we find no option but to proceed to hear the counsel for Revenue and decide the matter on merits based on the material available on record.

3. Though the learned DR vehemently relied on the orders of the Revenue authorities, the fact remains that the learned CIT(A) did not refer to the facts nor did he dispose of the appeal on merits. Even in the absence of the assessee, it is always open for the learned CIT(A) to deal with the matter on merits, instead of dismissing the same.

4. As could be seen from the record, we find that the learned CIT(A) disposed-of the appeal ex-parte, observing that various notices have been issued to the assessee, but the assessee failed to comply with any of such notices nor did the assessee produce any documents, explanation and evidence to substantiate the grounds raised.

5. Requirement of law under section 250 (6) of the Act is that the order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. Even in the absence of the assessee, it is always open for the learned CIT(A) to deal with the matter on merits instead of dismissing the same in limine.

6. Having regard to the facts and circumstances of the case, we are of the considered opinion that the impugned order does not comply with the requirement of Section 250(6) of the Act and cannot be sustained and hence remit the issue to the file of the learned Assessing Officer for considering the submissions of the assessee and take a fresh view in the matter.

7. With this view of the matter, we set aside the impugned order and restore the issue to the file of the learned Assessing Officer to decide the issue afresh. We direct the assessee to co-operate with the learned Assessing Officer in getting the matter disposed of on merits, without seeking any adjournments and the learned Assessing Officer to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. Grounds are accordingly treated as allowed for statistical purposes.

8. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 20th September, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad, Dated: 20/09/2024

L.Rama, SPS

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. M/s Holiday Dreamz Tours & Travels Private Ltd. Thattai's Chartered Accountants, Room No.26, 2nd Floor, Abids Shopping Centre, Chirag Ali Lane, Abids, Hyderabad
2. Income Tax Officer, Ward-2(3), Hyderabad
3. The Pr.CIT, Hyderabad
4. DR, ITAT, Hyderabad
5. GUARD File

TRUE COPY

ASSISTANT REGISTRAR
ITAT, HYDERABAD