

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

BEFORE

SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No.825/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Guthikonda Pradeep Kumar Reddy Hyderabad [PAN : ANRPG7345N]	Vs.	Income Tax Officer Ward-9(1) Hyderabad
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अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by : Mohd.Afzal, AR
राजस्व द्वारा/Revenue by : Shri Kumaran Ram, DR

सुनवाई की तारीख/Date of hearing: 24/09/2024
घोषणा की तारीख/Pronouncement on: 24/09/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 17/03/2024 passed by the learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ("Learned CIT(A)"), in the case of Guthikonda Pradeep Kumar Reddy ("the assessee") for the assessment year 2017-18, the assessee preferred this appeal with a delay of 465 days.

2. At the outset, assessee brought to my notice that in Form No.35, the assessee requested not to communicate the notices by email by specifically noting so, but inspite of the same, the learned CIT(A) sent the notices to the email of the assessee, therefore, miscommunication happened, and the mail sent by the learned CIT(A) escaped the attention of the assessee.

3. Learned LD.DR did not controvert this fact. Hence, I accept the explanation of the assessee for the delay and condone the same.

4. Coming to the impugned order, for non appearance of the assessee, the learned CIT(A) dismissed the appeal in limine without adverting the issues, grounds urged and the merits thereon. 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.

5. Having regard to the facts and circumstances of the case, I am 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. Learned AR submitted that since the learned Assessing Officer also finalized the assessment under section 143(3) of the Act, affording an opportunity to the assessee to prosecute his case before the learned Assessing Officer, by submitting the documents/evidence, the highest that would happen is that a cause could be decided on merits. I consider this request reasonable, and it would be in the interest of justice to 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.

6. With this view of the matter, I set aside the impugned order and restore the issue to the file of the learned Assessing Officer to decide the issue afresh. I 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.

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

Order pronounced in the open court on this the 24th September, 2024.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 24/09/2024
L.Rama, SPS

Copy forwarded to:

1. Guthikonda Pradeep Kumar Reddy, 3-9-554/H/23, Ragala Enclave, Near Ragala Enclave Park, Mansorabad, LB Nagar, Hyderabad
2. The Income Tax Officer, Ward-9(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR
ITAT, HYDERABAD