

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

**BEFORE SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER AND**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.461/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2015-16)

Syeda Humera Hai, Mamidipally, K V Ranga Reddy District. PAN:ALIPH6565L	<b>Vs.</b>	Income Tax Officer International Taxation-I, Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri M.S. Dayaker, Advocate	
राजस्व द्वारा / Revenue by:	Shri Kumar Pranav, CIT-DR	
सुनवाई की तारीख / Date of hearing:	25/09/2024	
घोषणा की तारीख / Pronouncement:	26/09/2024	

**आदेश/ORDER**

**PER PRAKASH CHAND YADAV, J.M:**

Present appeal filed by the assessee is arising from the order of Assessing Officer dated 26.12.2023 and relates to Assessment Year 2015-16 having DIN No.ITBA/AST/M/144/2023-24/1059082479(1).

2. The facts leading to the present appeal are that the assessee is an individual and NRI for the year under consideration. Information revealing that the assessee has earned capital gains during the year under consideration has come into the possession of Assessing Officer and hence

on the basis of that information the Assessing Officer reopened the case of the assessee u/s.147 of the Income Tax Act, 1961 (“the Act”). However during the course of reassessment proceedings no one appeared from the side of the assessee. Therefore on the basis of information revealing that the assessee has sold out a property at Rs.1,10,00,000/- has been assessed by the Assessing Officer in the hands of the assessee without providing any benefit to the cost of acquisition. Aggrieved with the order of Assessing Officer the assessee filed its objections before the Dispute Resolution Panel (DRP) and contended that the Assessing Officer is not correct in passing the draft assessment order dated 27.02.2023. The assessee contended that the property was not sold by her rather sold by four persons namely, Narender Goud, Ms. S. Veeraswami, Mahinder Goud and Bhasker Goud. On the submissions of the assessee, the learned DRP called for remand report from the Assessing Officer and held that the assessee was the owner of the property and the Assessing Officer has rightly taxed capital gains in the hands of the assessee.

3. Aggrieved with the final order of Assessing Officer, the assessee has come up in appeal before us.

4. The Ld. DR relied upon the orders of authorities below.

5. The Ld. AR submitted that the matter requires fresh consideration at the end of Assessing Officer because the Assessing Officer has not made

proper enquiry from the persons whose names are deposed by the assessee before the DRP.

6. After considering the rival submissions, we observe that the assessee ;in this case is NRI. He could not be able to present his case before the Assessing Officer because the assessee has not received any notice of hearing. Be that as it may be, we further observe that submissions made by the assessee before the DRP has not been properly appreciated by the Assessing Officer in remand proceedings. Therefore in the interest of justice, we remit this matter back to the file of Assessing Officer for examining afresh in accordance with law. Needless to say that the Assessing Officer would provide meaningful opportunity to the assessee before passing the order.

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

**Order pronounced in the open Court on 26th Sept., 2024.**

Sd/-

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Sd/-

**(PRAKASH CHAND YADAV)**  
JUDICIAL MEMBER

Hyderabad.

Dated: 26.09.2024.

\* Reddy gp

**Copy of the Order forwarded to :**

1. Syeda Humera Hai, Survey No.128, Mamidipally,  
K. V. Ranga Reddy District-500005
2. ITO (Int. Taxation)-1, Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,

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