

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

BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.524/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Mallikarjuna Reddy Regatte, Nalgonda. PAN : AAZPR4152K (Appellant)	Vs.	Income Tax Officer, Ward-1, Nalgonda. (Respondent)
निर्धारिती द्वारा / Assessee by:	Shri S. Phanindra, Advocate.	
राजस्व द्वारा / Revenue by::	Shri Ranjan Agarwala, Sr.DR	
सुनवाई की तारीख / Date of hearing:	19.09.2024	
घोषणा की तारीख / Pronouncement:	20.09.2024	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M:

This appeal filed by Shri Mallikarjuna Reddy Regatte (“the assessee”) feeling aggrieved by the order dated 22.03.2024 of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (“Ld. CIT(A)”) relating to A.Y. 2017-18.

2. At the outset, Ld.AR submitted that the assessee had filed appeal before the Ld. CIT(A) against the order of Learned Assessing Officer (“Ld. AO”) passed u/s. 144 of the Income Tax Act, 1961 (“the Act”) dated 12.11.2019. He further submitted that the assessee had made partial compliances to the notices issued by Ld. CIT(A) and had requested for adjournment. However, the Ld. CIT(A) without

considering the request for adjournment dismissed the appeal of the assessee.

3. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us. The Ld. AR submitted that the Ld. CIT(A) passed the order without providing sufficient opportunity to the assessee to prosecute their case. He further submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without all the documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not produce all the necessary documents/evidences to prosecute his case. By consolidating all the grounds, he further submitted that given an opportunity, the assessee is now ready to produce all such details and conduct the proceedings diligently and get the matter disposed of on merits.

4. Per contra, Ld. DR placed heavy reliance on the orders of the authorities below, and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. He opposed the grant of further opportunity to the assessee.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. It could be seen from the orders of the Ld.CIT(A) that, although many opportunities were provided by the Ld.CIT(A) to the assessee, but finally without considering the request for adjournment of the assessee, the Ld.CIT(A) dismissed the appeal of the assessee. In the result, assessee failed to substantiate his case by providing all the necessary documentary evidence, which resulted in passing the orders without consideration thereof. Be that as it may, now the assessee is

ready to produce all such documentary evidence in support of his contentions and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh opportunity should be given to the assessee and, accordingly, we set aside the impugned order and restore the issue to the file of the Ld. CIT(A) for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

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

Sd/-

(K. NARAIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 20.09.2024.

* *Reddy gp*

Copy of the Order forwarded to :

1. Shri Mallikarjuna Reddy Regatte, No.6-2-1314/2,
Sri Lakshmi Nagar Colony, Bandaru Garden,
Nalgonda-508001
2. ITO, Ward 1, Nalgonda.
3. Pr. CIT, Hyderabad.

4. DR, ITAT, Hyderabad.
5. Guard file.