

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

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

ITA No.536/Hyd/2024		
Assessment Year: 2020-21		
Andhra Pradesh Solar Power Corporation Private Limited, Hyderabad. PAN : AANCA1152F (Appellant)	Vs.	The Income Tax Officer, Ward 1(1), Hyderabad. (Respondent)
Assessee by:	Shri Alla Manikanta Rayudu, C.A. (Appeared through virtual hearing).	
Revenue by:	Shri Kumar Pranav, CIT-DR.	
Date of hearing:	30.09.2024	
Date of pronouncement:	01.10.2024	

ORDER

PER MADHUSUDAN SAWDIA, A.M.

This appeal is filed by Andhra Pradesh Solar Power Corporation Private Limited, Hyderabad ("the assessee"), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 20.03.2024 for the A.Y. 2020-21.

2. At the outset, the Ld. AR submitted that the assessee had filed appeal against the order u/s 143(3) r.w.s. 144B of the income tax Act, 1961 ("the Act") dated 20/09/2022, passed by the learned Assessing Officer ("Ld. AO") before the Ld. CIT(A). However, the assessee did not make any compliances to the notices issued by Ld. CIT(A). Therefore, the Ld. CIT(A) dismissed the appeal of the assessee.

3. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that the Ld. CIT(A) did not provide sufficient opportunity to the assessee to submit explanations/evidence in support of the disallowances made by the Ld. AO. It is further contended that the Ld. CIT(A) has passed the order without providing proper opportunity. The Ld. AR further submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not submit the explanations/evidences in support of the disallowances made by the Ld. AO. 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 in spite of many opportunities given, the assessee failed to produce the explanations/evidence in support of the disallowances made by the Ld. AO, which resulted in passing the orders without consideration thereof. It is a fact that the assessee does not stand to gain by not producing such documents. 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 1st October, 2024.

Sd/-
(PRAKASH CHAND YADAV,)
JUDICIAL MEMBER

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 1st October, 2024.
* *TYNM, Sr.P.S.*

Copy to:

S.No	Addresses
1	Andhra Pradesh Solar Power Corporation Private Limited, Hyderabad, D.No.6-3-856/A,3, Sajad Manzil Compound, Ameerpet, Hyderabad – 500016.
2	The Income Tax Officer, Ward 1(1), Hyderabad.
3	Prl.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order