

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

**BEFORE  
SHRI MANJUNATHA G., ACCOUNTANT MEMBER  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / ITA No.783, 784 & 734/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2012-13, 2014-15 & 2015-16)

Ram Reddi Jakkidi Hyderabad [PAN :AFPPJ3009L]	Vs.	Income Tax Officer Ward-11(2) Hyderabad
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Rajesh Vaishnav, AR  
राजस्व द्वारा/Revenue by: Shri Srinath Sadanala, DR

सुनवाई की तारीख/Date of hearing: 30/09/2024  
घोषणा की तारीख/Pronouncement on: 09/10/2024

**आदेश / ORDER**

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 03/06/2024 passed by the learned Commissioner of Income Tax (Appeals)-12, Hyderabad ("Learned CIT(A)"), in the case of Ram Reddy Jakkidi ("the assessee") for the assessment year 2012-13, 2014-15 and 2015-16, the assessee preferred these appeals.

2. At the outset learned AR submits that the learned CIT(A) recorded that so many notices were issued and because of the nonappearance of the assessee, he proceeded ex parte and dismissed the appeal in limine. It is the submission of the learned AR that the assessee missed to respond to the notices issued by the learned CIT(A) due to the fact that the notices

were in fact sent to the erstwhile Chartered Accountant of the assessee, which has not been brought to the notice of the assessee or his present counsel. Learned AR further submitted that there is no malafide intention for his non-appearance and non-compliance and therefore prayed for an opportunity of being heard before the learned CIT(A) in the interest of justice.

3. Though the learned DR opposed the prayer made on behalf of the assessee, he could not contradict any of the specific facts pleaded by the assessee.

4. On a careful consideration of the matter, we are of the considered opinion that it is not proper to hold the assessee responsible for not furnishing any specific information necessary for adjudication of the matter, because the assessee was not put on notice of the need of any specific material. In view of the factual situation obtaining in this case, it would be in the interest of justice to provide an opportunity by allowing the assessee to produce the documents before the learned CIT(A). The highest that would happen by such course is that the assessee's case could be decided on merits. When the technicalities are pitted against the delivery of substantial justice, the former will give way to the later. With this view of the matter, we allow the appeal and restore the issue to the file of the learned CIT(A) and the learned CIT(A) will consider the documents and take a view according to law.

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

Order pronounced in the open court on this the 9<sup>th</sup> October, 2024.

Sd/-  
**(MANJUNATHA G.)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 09/10/2024  
*L.Rama, SPS*

Copy forwarded to:

1. Ram Reddy Jakkidi, 1-44, Sathi Reddy Complex, NH-44, Kompalli, Hyderabad
2. The ITO, Ward-11(2), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, Hyderabad
5. Guard File

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD