

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

ITA No.765/Hyd/2024		
Assessment Year: 2017-18		
Hari Krishna Kattiboina, Kaluvai. PAN : BZFPK1014H	Vs.	The Income Tax Officer, Ward 1, Gudur.
(Appellant)		(Respondent)
Assessee by:	None.	
Revenue by:	Shri Madan Mohan Meena, SR-DR.	
Date of hearing:	07.10.2024	
Date of pronouncement:	15.10.2024	

ORDER

PER MADHUSUDAN SAWDIA, A.M.

This appeal is filed by Hari Krishna Kattiboina, Kaluvai (“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 12.03.2024 for the A.Y. 2017-18.

2. At the outset, it is seen that, there is a delay of 90 days in filing of this appeal for which the assessee has filed a condonation

petition along with affidavit explaining the reasons for such delay. After considering the contents of the condonation petition and after hearing the learned DR, the delay of 90 days in filing of this appeal is condoned and the appeal is admitted for adjudication.

3. The brief facts of the case are that the assessee is an individual who had not filed any return of income for A.Y. 2017-18. The Learned Assessing Officer ("Ld. AO") came to know that during the year under consideration the assessee had deposited cash of Rs.12,82,000/- in his bank account during the demonetization period. Therefore, the Ld. AO issued notices under the provisions of the Income Tax Act, 1961 ("the Act") for scrutiny of the case. However, the assessee did not responded to such notices. Consequently the Ld. AO completed the assessment u/s. 144 of the Act on 19.12.2019 making total addition of Rs.18,96,370/-.

4. Feeling aggrieved with the order of the Ld. AO the assessee filed appeal before the Ld.CIT(A). During the appellate proceedings the assessee did not complied to the notices issued by the Ld.CIT(A). Therefore the Ld.CIT(A) dismissed the appeal of the assessee.

5. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us. We found from the records that the Ld. CIT(A) has dismissed the appeal of the assessee due to non

prosecution and therefore the case of the assessee could not be heard on merits before the Ld. CIT(A). Before the Ld. AO also the case of the assessee could not be prosecuted on merits. Therefore without considering the adjournment petition filed by the assessee, the present matter is being heard in absence of the assessee.

6. Ld. DR placed heavy reliance on the orders of the Ld. CIT(A) and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. Therefore he requested to uphold the order of the Ld. CIT(A).

7. We have heard the Ld. DR and also gone through the record in the light of the submissions made. It could be seen from the orders of the revenue authorities that in spite of many opportunities given, the assessee failed to substantiate his case by providing necessary documentary evidence, which resulted in passing the orders without consideration thereof. Hence the case of the assessee has not been heard on merits before the revenue authorities. It is a fact that the assessee does not stand to gain by not prosecuting his case on merits. In the interest of natural justice, we are of the opinion that the case must be decided on merits and therefore we provide one last opportunity to the assessee to produce all the necessary documentary evidence in support of his contentions before the Ld. AO and get the matter disposed of on merits. Therefore, we set aside the impugned order

and restore the issue to the file of the Ld. AO for passing a fresh order on merits after affording the opportunity of hearing to the assessee subject to payment of cost of Rs.3,000/- (Rupees Three Thousands only) in favour of Prime Minister National Relief Fund which shall be payable within one month from the date of receipt of this order.. Grounds of appeal are answered accordingly.

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

Order pronounced in the Open Court on 15th October, 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 15th October, 2024.

* *Reddy gp, Sr.P.S.*

Copy to:

S.No	Addresses
1	Hari Krishna Kattiboina, Kaluvai V Susarla Veedhi, Kaluvai Mandal, Nellore-524343
2	The Income Tax Officer, Ward 1, Gudur.
3	Pr.CIT, Tirupathi.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order