

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

**Before Shri INTURI RAMA RAO, Accountant Member**

आ.अपी.सं / **ITA No.1037/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2015-16)

Shri Anjaiah Yadav Alam Hyderabad PAN:AENPA3122J (Appellant)	Vs.	Income Tax Officer Ward 15(1) Hyderabad (Respondent)
निर्धारिती द्वारा/Assessee by: N O N E		
राजस्व द्वारा/Revenue by: Shri Aravindakshan, DR		
सुनवाई की तारीख/Date of hearing: 07/11/2024		
घोषणा की तारीख/Pronouncement: 07/11/2024		

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order dated 31/07/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2015-16. None appeared on behalf of the assessee.

2. The brief facts of the case are that the assessee is an individual, filed his return of income for the A.Y 2015-16 on 909/10/.2015 disclosing an income of Rs.2,99,730/-. Subsequently, based on the information that the appellant purchased a property for a consideration of Rs.10,06,000/-, the Assessing Officer formed an opinion that income has escaped the

assessment to tax. Accordingly, notice u/s 148 of the I.T. Act, 1961 was issued on 31/10/2021. In response to the said notice, the appellant filed a letter stating that the return of income filed u/s 139 of the I.T. Act, 1961 be treated as return filed. Against the said return of income, the assessment was completed by the Assessing Officer vide order dated 31/03/2022 passed u/s 147 r.w.s 144B of the I.T. Act, 1961 at a total amount of Rs.13,90,475/-. While doing so, the Assessing Officer made addition of Rs.10,06,000/- being the investment made on the purchase of property treating it as unexplained investment rejecting the contention of the appellant that the said property was disclosed in the return of income of the HUF.

3. Being aggrieved by the assessment order, the appellant preferred an appeal before the learned CIT (A) who confirmed the action of the Assessing Officer by holding that the appellant had failed to substantiate the contention that the said property was purchased in the status of HUF of the appellant.

4. Aggrieved by the order of the learned CIT (A), the assessee is in appeal before the Tribunal.

5. When the appeal was called on, none appeared on behalf of the assessee despite serving of notice for hearing. After hearing the learned DR, I proceed to dispose of the appeal on merit as under.

6. The Assessing Officer made an addition of Rs.10,06,000/- as unexplained investment in the purchase of property. The appellant explained that the said property was purchased in the status of HUF of the appellant and without rebutting the contention of the appellant, the lower authorities had merely confirmed the addition, which is illegal and unreasonable. If a property is purchased in the status of HUF, the addition, if any, is to be made on account of unexplained source of investment, the same is only required to be made only in the hands of the HUF of the appellant. I am therefore, of the considered opinion that the matter requires remand back to the file of the Assessing Officer for denovo assessment in accordance with law after affording reasonable opportunity of being heard to the appellant.

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

Order pronounced in the Open Court at the time of hearing itself i.e. on 7<sup>th</sup> November, 2024.

Sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Hyderabad, dated 7<sup>th</sup> November, 2024.

***Vinodan/sps***

Copy to:

S.No	Addresses
1	Shri Anjaiah Yadav Alam, H.,No.31, 110/3, Yapral, Hyderabad 500062
2	Income Tax Officer Ward 15(1) Hyderabad
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*