

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

**BEFORE**

**SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER  
AND  
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER**

ITA No.497/Hyd/2024		
Assessment Year: 2017-18		
Latha Dandu, Hyderabad.  PAN : ANPPD5361B  (Appellant)	Vs.	The Income Tax Officer, Ward - 11(2), Hyderabad.  (Respondent)
Assessee by:	Shri K.A. Sai Prasad, C.A.	
Revenue by:	Shri Srinath Sadanala, Sr.A.R.	
Date of hearing:	24.10.2024	
Date of pronouncement:	25.10.2024	

**ORDER**

**PER LALIET KUMAR, J.M.**

The appeal of the assessee for A.Y. 2017-18 arises from the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dt.11.03.2024 invoking proceedings under section 144 of the Income Tax Act, 1961 (in short, "the Act").

2. The brief facts of the case are that as per the information available with the Department, it was noticed that during the period of demonetization, assessee had made cash deposits in State Bank of India of Medchal Branch at Rs.1,87,71,355/-. Hence, notice u/s 142(1) of the Act was issued on 19.02.2018 requesting the assessee to file return of income for A.Y. 2017-18, for which assessee has failed to comply the same. The assessee has chosen not to respond even for the show cause notice dt.20.09.2019 and final opportunity letter dt.28.10.2019. In view of non-compliance from the assessee, the amount credited in assessee's bank account during the demonetization period was treated as unexplained money u/s 69A r.w.s. 115BBE of the Act. Thereafter, initiated penalty proceedings u/s 274 r.w.s. 271AAC of the Act separately. Thus, Assessing Officer completed the assessment u/s 144 of the Act and passed order on 17.12.2019, assessing the total income of the assessee at Rs.1,87,71,355/-.

3. Feeling aggrieved with the order of Assessing Officer, assessee filed an appeal before the ld.CIT(A), NFAC, Delhi, who dismissed the appeal of assessee.

4. Before us, ld.AR submitted that the assessee has failed to provide necessary information and appear before the lower authorities. Hence, the ld. AR requested the Bench to remand the matter back to the file of Assessing Officer. Ld.AR further submitted that as the assessee has sufficient cause from putting in appearance before the lower authorities, matter may kindly be remitted back to the authorities below for afresh adjudication.

5. Per contra, the ld.DR relied upon the orders of lower authorities.

6. We have heard the rival contentions of both the parties and perused the material available on record and also the orders passed by the lower authorities. On perusal of the impugned order passed by ld.CIT(A), we found that ld.CIT(A) passed order confirming the action of the Assessing Officer. The merits of the assessee's appeal before the ld.CIT(A) have neither been discussed nor decided by the ld.CIT(A). From para 5.2 to 5.5. of the order of ld.CIT(A), it is clear that ld.CIT(A) was forced to decide the appeal on the basis of material available on record, as there was no representation on behalf of the assessee even after granting several opportunities. In view of the above reasons, in our view, the ends of justice will be met if the matter is remanded back to the file of ld.CIT(A) with a direction to decide the issue after considering the documents available on record and affording the opportunities of hearing to the assessee in accordance with law subject to payment of costs of Rs.10,000/- (Rupees Ten Thousand only) to be deposited by the assessee in the account of Prime Minister National Relief Fund which shall be deposited within one month or from the date of receipt of this order or whichever is earlier.

7. The assessee shall be at liberty to file documents, if any, as required for proving her case and the ld.CIT(A) shall consider the evidence, if any, filed by the assessee. Needless to say the ld.CIT(A) shall examine those documents / evidence filed by the assessee and also the other documents available on record. After considering the

documents filed by the assessee and the submissions made by the assessee, the Id.CIT(A) shall pass a detailed speaking order dealing with the contentions of the assessee. We have not adjudicated the other grounds on merits as we are setting aside the orders passed by the lower authorities to the file of Id.CIT(A) for fresh adjudication. Thus, the grounds of the assessee are allowed for statistical purposes.

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

Order pronounced in the Open Court on 25<sup>th</sup> October, 2024.

**Sd/-**

**Sd/-**

<b>(G. MANJUNATHA)</b> <b>ACCOUNTANT MEMBER</b>	<b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
--	---

Hyderabad, dated 25.10.2024.

***TYNM/sps***

Copy to:

S.No	Addresses
1	Latha Dandu, C/o. Katrapati & Associates, 1-1-298/2/B/3, Sowbhagya Avenue Apartments, 1 <sup>st</sup> Floor, Ashok Nagar, Street No.1, Hyderabad – 500020.
2	The Income Tax Officer, Ward – 11(2), Hyderabad, Telangana.
3	Prl.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File