

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

**BEFORE**

**SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER  
AND  
SHRI MADHUSUDAN SAWDIA, HON'BLE ACCOUNTANT MEMBER**

ITA No.907/Hyd/2024 & 919, 920 & 922/Hyd/2024		
Assessment Year – 2013-14 to 2015-16 & 2017-18		
Sama Prabhakar Reddy Nalgonda [PAN :AXHPS4047B]	Vs.	ITO, Ward-1 Nalgonda
(Appellant)		(Respondent)
Assessee by: Shri S.Sandhya, AR		
Revenue by: Shri Mookambikeyan S, DR		
ITA No. 921/Hyd/2024		
Assessment Year – 2016-17		
Sama Prabhakar Reddy Nalgonda [PAN :AXHPS4047B]	Vs.	ITO, Ward-1 Nalgonda
(Appellant)		(Respondent)
Assessee by: Shri S.Sandhya, AR		
Revenue by: Shri P.V.Pradeep Kumar, DR		
Date of Hearing	13.11.2024	
Date of pronouncement:	13.11.2024	

**ORDER**

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

These appeals are filed by the assessee, feeling aggrieved by the orders passed by the Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi, all dated 15.07.2024 for the AY 2013-14 to 2017-18. Since the grounds raised in these appeals are identical, these appeals are clubbed, heard together and a common order is being passed for the sake of convenience as under.

2. In all these appeals, Assessing Officer had passed ex-parte orders against the assessee and made addition u/s 147 r.w.s. 144 of the Income tax Act, 1961 ("the Act"). It is the case of the Assessing Officer that the assessee is a non-filer and made huge cash deposits during all these relevant years and thus the Assessing Officer after issuing notice u/s 148 of the Act had completed the assessment. It was noted by the Assessing Officer that the assessee has failed to appear and respond to the notices and as such the Assessing Officer had made addition u/s 147 r.w.s. 144 of the Act.

3. Feeling aggrieved by the order of the Assessing Officer, assessee filed appeal before the CIT(A) and the Ld.CIT(A) had noted that there is delay in filing the appeal, however, considering the reason given by the assessee Ld.CIT(A) had condoned the delay for filing the appeal belatedly before him. On merit, it was noted down

by the Ld.CIT(A) that despite various opportunities, the assessee failed to appear before the Ld.CIT(A) and in paragraph 6 of the order in ITA 907/Hyd/2024, it was mentioned as under :

*“6. I have carefully gone through the assessment order, grounds of appeal and statement of facts uploaded by the appellant. On perusal of records, it is noticed that during the course of appellate proceedings, appellant had not filed or uploaded any response/written submissions in spite of Eight Notices being issued to the appellant to substantiate its claim and rebut the finding of the AO. The First notice u/s 250 of the Act was issued to the appellant on 12-10-2023 requiring compliance on 20-10-2023, Second notice u/s 250 of the Act was issued to the appellant on 25-10-2023 requiring compliance on 30-10-2023, Third Notice u/s 250 of the Act was issued on 15-11-2023 requiring compliance on 21-11-2023, Fourth notice u/s 250 of the Act was issued on 20-12-2023 requiring compliance on 26-12-2023, Fifth notice u/s 250 of the Act was issued on 13-02-2024 requiring compliance on 19-02-2024, Sixth notice u/s 250 of the Act was issued on 24-04-2024 requiring compliance on 30-04-2024, Seventh notice u/s 250 of the Act was issued on 02-05-2024 requiring compliance on 17-05-2024. Eighth and last notice u/s 250 of the Act was issued on 17-06-2024 requiring compliance on 21-06-2024. However, no reply/submissions were uploaded in this office till date.”*

As none appeared before the Ld.CIT(A), he was left with no other option but to confirm the addition made by the Assessing Officer.

4. Feeling aggrieved by the order passed by the Assessing Officer / CIT(A), assessee is in appeal before us. At the outset, Ld.Counsel for the assessee submitted that when the assessment order was passed, it was covid period and due to which, the assessee was unable to participate in the proceedings before the

Assessing Officer and it was further submitted by the assessee that the assessee is not an educated person and the notices for hearing before the Ld.CIT(A) were served through e-mail and being non-conversant with the proceedings and the e-mail address, given by the Chartered Accountant of the assessee, the assessee was not able to participate in the proceedings. It was further submitted that, given an opportunity, the assessee would file all the details and the documents before the Ld.CIT(A) and accordingly prayed that the matter may kindly be remanded back to the file of the Ld.CIT(A)/Assessing Officer in accordance with law for fresh adjudication.

5. Per contra, Ld.DR submitted that the present case is the case of non-compliance by the assessee before the Assessing Officer as well as before the Ld.CIT(A). It was submitted by the Ld.DR that the assessee seems to be an individual, but is having huge turnover, which is clear from the amount of cash deposited by the assessee during all these financial years. It was further submitted that the assessee is a milk supplier to big diaries and the amount of cash deposited clearly shows the escapement of income by the assessee. It was submitted that the assessee does not deserve any

lenient view and therefore, pleaded to uphold the order passed by the Ld.CIT(A) and dismiss the appeals filed by the assessee.

6. We have heard the rival contentions and perused the material on record. In the present case, the assessee has not appeared before the Assessing Officer and so also a non-filer. We fail to understand as to why the assessee was not filing return of income, despite huge cash received by the assessee over a period of 5 years. In our considered opinion, it was the duty of the assessee to file return of income and the assessee should have been vigilant in responding to the notices, more particularly, when the assessee was indulging in essential service like supply of milk. Covid period has not prevented the assessee to supply milk or deposit amount in the bank account and it is evident that the assessee was active during covid period also. Further more, the assessee was not complying before the Ld.CIT(A) and more than 8 notices were issued to the assessee which is clear in paragraph 6 of the order of the Ld.CIT(A) order. We cannot approve the conduct of the assessee, however, considering the totality of circumstances and more particularly since the assessment was completed during the covid period and keeping in view the principles of natural

justice, we grant another opportunity to the assessee to present his case before the Ld.CIT(A) subject to payment of Rs.10,000/- each in ITA No.907 & 919/Hyd/2024 and Rs.15,000/- each in ITA No.920 & 921/Hyd/2024 and Rs.3,000/- in ITA No.922/Hyd/2024 and thus the total cost of Rs.53,000/- (Rupees fifty three thousand only) in favour of Prime Minister National Relief Fund, which shall be payable within a period of one month from the date of receipt of this order. Ld.CIT(A) is directed to grant fresh opportunity of being heard to the assessee. Further Ld.CIT(A) is also directed to admit any document / evidences as the case may be required to be filed by the assessee in support of his case. On considering all the documents and the evidences if any, filed by the assessee, Ld.CIT(A) shall decide the matter in accordance with law.

7. In the result, the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 13<sup>th</sup> November,  
2024.

**Sd/-**

**(MADHUSUDAN SAWDIA)**  
**ACCOUNTANT MEMBER**

**Sd/-**

**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Hyderabad, dated 13.11.2024.

*L.Rama, SPS*

Copy to:

S.No	Addresses
1	Sama Prabhakar Reddy, H.No.6-2/302, Tejaswai Nilayam, Beside NG College, Hyderabad Road, Nalgonda
2	The Income Tax Officer, Ward-1, Nalgonda
3	Pr.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*