

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

BEFORE
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No.808 to 816/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2015-16, 2016-17 and 2017-18)

ASIP SIPL JV Vs. Income Tax Officer,
Hyderabad Ward-14(1)
[PAN : AAWFA0697H] Hyderabad

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri A.V.Raghuram, AR
राजस्व द्वारा/Revenue by: Shri P.Dhivahar, CIT,DR &
Shri Madan Mohan Meena, DR

सुनवाई की तारीख/Date of hearing: 16/10/2024
घोषणा की तारीख/Pronouncement on: 24/10/2024

आदेश / ORDER

Per Bench :

Aggrieved by the orders dated 12/10/2023 passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Learned CIT(A)"), in the case of ASIP SIPL JV ("the assessee") for the assessment year 2015-16, 2016-17 and 2017-18, assessee preferred these appeals. 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. Facts are extracted from I.T.A.808/Hyd/2024, being the lead appeal.

2. Brief facts of the case are that the assessee firm had not filed return of income for the assessment year 2015-16. Assessment in the case of the assessee was completed under section 147 read with section 144 read with section 144B of the Income Tax Act, 1961 by making addition of Rs.14,75,50,521/- under section 194C of the Act.

3. Challenging the order of the learned Assessing Officer, assessee filed an appeal before the learned CIT(A) and the learned CIT(A) dismissed the appeal of the assessee, holding that the assessee remained non-compliant during the appellate proceedings and has not provided any concrete evidence relating to the additions made by the learned Assessing Officer.

4. Aggrieved by the order of the learned CIT(A) assessee preferred an appeal before the Tribunal and at the outset, learned AR contended that the partners of the firm became defunct and due to closure of the business operations, no staff were available to pursue the hearing notices issued through mail. Learned AR further contended that proper notices were not served on the assessee as required under section 282 of the Act read with rule 127 of the Rules to put forth its case. He, therefore, pleaded for an opportunity of being heard before the Revenue authorities to present its case with relevant documents in support of its claim.

5. Per contra, learned DR relied on the order of the learned CIT(A) and submitted that the learned CIT(A) was justified in dismissing the appeal of the assessee. He, therefore, pleaded to uphold the order passed by the learned CIT(A) and dismiss the appeal of the assessee.

6. We have heard the rival contentions and perused the material placed on record in the light of the submissions made on either side. It is evident from the record that the assessee could not pursue its case before the Revenue authorities due to non-receipt of the notices served on the assessee in view of closure of its business operations. Even the hearing notices issued by the Tribunal were returned unserved on the assessee with the postal remark "left". Keeping in view the foregoing facts and

circumstances of the case and the principles of natural justice, we set aside the impugned order and restore the issue to the file of the learned CIT(A) to afford an opportunity of being heard to the assessee and pass order accordingly. We direct the assessee to be diligent in complying with the notices issued by the Revenue authorities and cooperate during the appeal proceedings.

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

Order pronounced in the open court on this the 24th day of October , 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,

Dated: 24/10/2024

L.Rama, SPS

Copy forwarded to:

1. M/s ASIP SIPL, JV, Plot No.473, Phase 3, Road No.87,Jubilee Hills, Hyderabad
2. The Income Tax Officer, Ward-14(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The Ld.DR, ITAT, Hyderabad
5. GUARD File

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ASSISTANT REGISTRAR
ITAT, HYDERABAD