

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

**BEFORE
SHRI MANJUNATHA G., ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / ITA No.696/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2015-16)

Devidas Suryawanshi Income Tax Officer
Hyderabad Vs. Ward-8(1)
[PAN : AMGPD1945F] Hyderabad

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Kumar Pal Tated, AR
राजस्व द्वारा/Revenue by: Shri Suresh Babu KN, DR

सुनवाई की तारीख/Date of hearing: 05/11/2024
घोषणा की तारीख/Pronouncement on: 04/12/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 30/04/2024 passed by the learned Commissioner of Income Tax (Appeals) ("Ld. CIT(A)"), National Faceless Appeal Centre (NFAC), Delhi in the case of Devidas Suryawanshi ("the assessee") for the assessment year 2015-16, the assessee preferred this appeal.

2. Brief facts of the case are that the assessment in the case of the assessee was completed under section 143(3) read with section 144B of the Income tax Act, 1961 ("the Act") and assessment order was passed on

10.01.2024 by making addition of Rs.62,22,750/- under section 69A of the Act as unexplained money, Rs.6,236/- with regard to interest earned in bank account but not admitted as income and Rs.1,50,000/- with regard to deduction claimed under Chapter VI-A, as the assessee failed to prove that he has made the required investments to claim deduction.

3. Aggrieved by the order of the learned Assessing Officer, assessee preferred an appeal before the learned CIT(A) and the learned CIT(A) dismissed the appeal filed by the assessee, as the assessee failed to respond to the defect notice issued on 17/04/2024 and rectify the defects mentioned therein.

4. Against which, the assessee preferred an appeal before the Tribunal and taking our attention to the affidavit filed in the paper book, learned AR submitted that the assessee is not much educated, only passed 10th class from a Marathi Medium School and not well versed with e-filing portal and email. He further submitted that the assessee came to know of the assessment order, only when he had received a call from the income tax department regarding penalty proceedings on 29/02/2024 and the appeal was filed before the CIT(A), but with a delay of 24 days. Learned AR further submitted that the reasons for filing the appeal belatedly before the learned CIT(A) was beyond the control of the assessee and not intentional. He, therefore, pleaded to afford an opportunity of being heard before the learned CIT(A) in the interest of justice.

5. Per contra, learned DR supporting order of the learned CIT(A) submitted that the assessee was given sufficient opportunities to rectify the defects as notified in the defect notice, but the assessee neither rectified the defects nor filed any response. He, therefore, pleaded to uphold the order passed by the learned CIT(A) and dismiss the appeal filed by the assessee.

6. We have heard the rival parties in the light of the submissions made on either side. As could be seen from the record, we find that the learned CIT(A) disposed-of the appeal ex-parte, observing that the assessee neither

rectified the defects mentioned in the defect notice which is seen delivered to the registered e-mail ID of the assessee nor made any response.

7. Having regard to the facts and circumstances of the case, by affording an opportunity to the assessee to prosecute his case before the learned CIT(A), by submitting the documents/evidence, the highest that would happen is that a cause could be decided on merits. We consider the request of the learned AR as reasonable, and it would be in the interest of justice to remit the issue to the file of the learned CIT(A) for considering the submissions of the assessee and take a fresh view in the matter.

8. With this view of the matter, we set aside the impugned order and restore the issue to the file of the learned CIT(A) to decide the issue afresh. We direct the assessee to co-operate with the learned CIT(A) in getting the matter disposed of on merits, without seeking any adjournments and the learned CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. Grounds are accordingly treated as allowed for statistical purposes.

9. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 4th December , 2024.

Sd/-

(MANJUNATHA G.)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 04/12/2024
L.Rama, SPS

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. Shri Devidas Suryawanshi, 4-7-46/4, Maruti Nagar, Attapur, Hyderabad
2. The Income Tax Officer, Ward-8(1), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad.
5. GUARD FILE

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ITAT, HYDERABAD