

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.562/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Surineeni Subramanyam Naidu, Chittoor. PAN:BIHPS0544P	<b>Vs.</b>	Asst. Commissioner of Income Tax, Circle-1(1), Tirupati.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	None.	
राजस्व द्वारा / Revenue by:	Ms. Kavitha Rani, SR-DR	
सुनवाई की तारीख / Date of hearing:	03/12/2024	
घोषणा की तारीख / Pronouncement:	09/12/2024	

**आदेश/ORDER**

**PER MADHUSUDAN SAWDIA, A.M.:**

This appeal is filed by Shri Surineeni Subramanyam Naidu ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 05.12.2023 for the A.Y. 2017-18.

2. At the outset, it is seen that, there is a delay of 114 days in filing of this appeal for which the assessee has filed a

condonation petition along with affidavit explaining the reasons for such delay. After considering the contents of the condonation petition and after hearing the Ld. DR, the delay of 114 days in filing of this appeal is condoned and the appeal is admitted for adjudication.

3. None appeared on behalf of the assessee. Therefore, we proceed to adjudicate the appeal in absence of the assessee, after considering the Ld. DR.

4. At the outset, we found from the records that the Ld. CIT(A) has dismissed the appeal of the assessee due to non production of certain documents / evidences and therefore the case of the assessee could not be heard on merits before the Ld. CIT(A).

5. Ld. DR placed heavy reliance on the orders of the Ld. CIT(A) and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. Therefore he requested to upheld the order of the Ld. CIT(A).

6. We have heard the Ld. DR and also gone through the record in the light of the submissions made. It could be seen from the orders of the Ld. CIT(A) that the assessee failed to substantiate his case by providing documents / evidences called by the Ld. CIT(A), which resulted in passing the orders without consideration thereof. Hence

the case of the assessee could not be decided on merits before the Ld. CIT(A). It is a fact that the assessee does not stand to gain by not prosecuting his case on merits. In the interest of natural justice, we are of the opinion that the case must be decided on merits and therefore we provide one last opportunity to the assessee. As the documents / evidences required to be filed by the assessee, were not before the Ld. AO also, we direct the assessee to produce all the necessary documents / evidences in support of his contentions before the Ld. AO and get the matter disposed of on merits. Therefore, we set aside the impugned order and restore the issue to the file of the Ld. AO for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

7. In the result, the appeal of the assessee is allowed for statistical purpose.

**Order pronounced in the open Court on 9th Dec., 2024.**

Sd/-

**(LALIET KUMAR)**  
JUDICIAL MEMBER

Sd/-

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 09.12.2024.

*\* Reddy gp*

**Copy of the Order forwarded to :**

1. Shri Surineeni Subramanyam Naidu, Aravandla Palli Vill, 1021 E, Ramireeddigari Palli (P), Pulichela Mandal, Chittoor-517126
2. ACIT, Circle 1(1), Tirupati.
3. Pr.CIT, Tirupati.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,