

**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.1034/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2013-14)

Gopal Rayapaneni, Hyderabad. PAN:AFSPR9670L	<b>Vs.</b>	Income Tax Officer, Ward-9(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri A.V. Raghuram, Advocate	
राजस्व द्वारा / Revenue by::	Shri Madan Mohan Meena, Sr-DR	
सुनवाई की तारीख / Date of hearing:	09/12/2024	
घोषणा की तारीख / Pronouncement:	10/12/2024	

**आदेश/ORDER**

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

This appeal is filed by Gopal Rayapaneni ("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 18.09.2024 for the A.Y. 2013-14.

2. The brief facts of the case are that the assessee did not file any Income Tax Return for A.Y. 2013-14. The case of the assessee was opened u/s. 147 of the Income Tax Act, 1961 (the

Act') and notice u/s. 148 of the Act dated 31.03.2021 was issued to the assessee. However, the assessee neither filed any Income Tax Return nor responded to the notices issued during the assessment proceedings. Finally, the Ld. AO completed the assessment u/s. 147 r.w.s. 144 r.w.s. 144B of the Act on 31.03.2022 with a total income of Rs.2,15,84,069/-. Before the Ld. CIT(A) also the assessee remained non respondent to the notices issued by the Ld. CIT(A). Consequently the Ld. CIT(A) dismissed the appeal of the assessee.

3. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that both the Revenue Authorities did not provide sufficient opportunity to the assessee to submit their explanations/evidence in support of the additions made by the Ld. AO. It is further contended that both the Revenue Authorities have passed the order without providing proper opportunity. The Ld. AR further submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could prosecute his case before both the Revenue Authorities. By consolidating all the grounds, he

further submitted that given an opportunity, the assessee is now ready to produce all such details and conduct the proceedings diligently and get the matter disposed of on merits.

4. Per contra, Ld. DR placed heavy reliance on the orders of the Revenue authorities and submitted that, sufficient opportunity has already been given by the Revenue authorities, but the assessee failed to avail the same. He opposed the grant of further opportunity to the assessee.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. It could be seen from the orders of both the Revenue Authorities that in spite of many opportunities given, the assessee failed to prosecute his case on merits. It is a fact that the assessee does not stand to gain by not producing the necessary information/documents and prosecute his case on merits. Be that as it may, now the assessee is ready to produce all information/documents and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh

opportunity should be given to the assessee and, accordingly, 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.

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

**Order pronounced in the open Court on 10th Dec., 2024.**

Sd/-

**(LALIET KUMAR)**  
JUDICIAL MEMBER

Sd/-

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 10.12.2024.

*\* Reddy gp*

**Copy of the Order forwarded to :**

1. Gopal Rayapaneni, Plot No.61, HIG, Phase-IV, Vanasthalipuram, Hyderabad-500 070
2. Income Tax Officer, Ward 9(1), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,