

आयकर अपीलिय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'SMC' Bench, Hyderabad

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.504/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Sridhar Maramreddy, Hyderabad. PAN:BQHPM4916K	Vs.	Income Tax Officer, Ward 8(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri Abhishek Murali, C.A.	
राजस्व द्वारा / Revenue by:	Shri Kumar Aditya, DR	
सुनवाई की तारीख / Date of hearing:	07/10/2025	
घोषणा की तारीख / Pronouncement:	09/10/2025	

आदेश / ORDER

PER INTURI RAMA RAO :

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 27.01.2025 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee is an individual, filed his e-return for the A.Y. 2017-18 on 16.12.2017 declaring total income of Rs.7,12,190/- and agricultural income of Rs.4,17,300/-.

The case was selected for limited scrutiny through CASS, notice was issued by the Assessing Officer to the assessee to furnish details regarding cash deposits to the tune of Rs.25,50,000/-. The Assessing Officer completed the assessment as the explanation submitted by the assessee was not properly explained, in support of sources of cash deposit after making addition on cash deposits, income of the assessee assessed at Rs.32,62,190/-.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed after considering the submissions made before him as not maintainable.

4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal. The Ld. AR of the assessee submitted that one more opportunity be provided to present his case once again before the Ld. CIT(A) with documentary evidences. The Ld. DR supported the orders of authorities below.

5. I have heard the rival contentions and perused the material available on record. On going through the order of Ld. CIT(A), I am of the considered opinion that the Ld. CIT(A) had not dealt all the issues

as per the grounds of appeal of the assessee, not adverted to submissions of assessee. Hence, the appeal of the assessee is remanded to the file of Ld. CIT(A) for fresh de novo adjudication after affording a reasonable opportunity to the assessee. It is ordered accordingly.

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

Order pronounced in the open Court on 9th Oct., 2025.

Sd/-

**(INTURI RAMA RAO)
ACCOUNTANT MEMBER**

Hyderabad.

Dated: 09.10.2025.

** Reddy gp*

Copy of the Order forwarded to :

1.	Shri Sridhar Maramreddy, 26, Lalitha, Bloomfield, Khajaguda, Golconda, Hyderabad-500 008
2.	The ITO, Ward 8(1), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,