

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ SM ‘ Bench, Hyderabad

श्री रविश सूद, न्यायिक सदस्य एवं श्री मधुसूदन सावड़िया लेखा सदस्य समक्ष।

Before Shri Ravish Sood, Judicial Member

A N D

Shri Madhusudan Sawdia, Accountant Member

आ.अपी.सं / **ITA No. 854/Hyd/2025**

(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Goutham Kumar Namburi, Hyderabad PAN:AGOPN3469J (Appellant)	Vs.	Income Tax Officer Ward 12(3) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by:		Shri Krishna Rao, CA
राजस्व द्वारा / Revenue by:		Shri V Ravish Bhatt, Sr.DR
सुनवाई की तारीख / Date of hearing:		27/10/2025
घोषणा की तारीख / Pronouncement:		31/10/2025

आदेश/ORDER

Per Madhusudan Sawdia, A.M.:

This appeal is filed by Shri Goutham Kumar Namburi (“the assessee”), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), (“Ld. CIT(A)”), dated 21.03.2025 for the A.Y. 2017-18.

2. The assessee has raised the following grounds of appeal:

1. The order passed by the Ld. CIT (A), National Faceless Appeal Centre (NFAC) is erroneous, both on facts and in law.
- 2.1. On the facts and in the circumstances of the case and in law, the Ld. CIT (A) erred by upholding the part addition of Rs. 9,50,000 without considering the fact that the cash deposited in the bank loan account was out of sale proceeds of fish culture done, in the ancestral lands of Appellant's, with the funds of loan availed from Syndicate Bank.
- 2.2 The Ld. CIT (A) even while passing the Order, on 21-03-2025, did not considered the written submissions and documentary evidences filed, by the Appellant, on 20-03-2025, and on the facts and in the circumstances of case, the Order passed by the Ld. CIT (A) is opposed to law and against the principles of natural justice and accordingly the impugned appellate order is not sustainable under law.
- 2.3 The Ld. CIT(A) is bad in law in issuing the impugned Order which contained the statement of facts and grounds of appeal related to some other persons and totally irrelevant to the Appellant (the irrelevant information continued up to 4 pages of the Order) and which shows the manner of hurry of the Ld. CIT (A) in issuing the impugned Order on 21-03-2025 without considering the written submissions and evidences filed on 20-03-2025.
3. The Appellant craves leave to amend, alter, modify, substitute, add to, abridge and/or rescind any or all of the above grounds.

3. The brief facts of the case are that the assessee had filed an appeal before the Ld. CIT(A) against the order passed by the Learned Assessing Officer ("Ld. AO") under section 143(3) of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2017-18, dated 16.09.2019. The Ld. CIT(A) partly allowed the appeal of the assessee. Aggrieved by the said order, the assessee has preferred the present appeal before this Tribunal.

4. During the course of hearing, the Learned Authorised Representative ("Ld. AR") invited our attention to page nos.1 to 4

of the order of the Ld. CIT(A) and submitted that the relevant facts and details discussed therein do not pertain to the assessee but to some other person altogether. It was submitted that, the observation of the Ld. CIT(A) about the case of the assessee are contained at one single para i.e. para no.5.1 of the order of the Ld. CIT(A) . The Ld. AR therefore contended that the Ld. CIT(A) has passed the appellate order without proper appreciation of facts or application of mind, and consequently, the order suffers from serious infirmity. It was thus prayed that the issue may be remanded back to the file of the Ld. CIT(A) for fresh adjudication after proper examination of facts and after affording one more opportunity to the assessee to furnish further evidences and submissions in support of his claim.

5. Per contra, the Learned Departmental Representative (“Ld. DR”) objected to the remand relying on the order of the lower authorities.

6. We have heard the rival submissions and perused the material available on record, including the order of the Ld. CIT(A). On careful examination, we find that the observations recorded by the Ld. CIT(A) in several parts of his order indeed appear incongruous with the assessee’s facts. It prima facie indicates that the Ld. CIT(A) may not have properly appreciated the factual matrix of the case before him. Considering the above, and in the interest of substantial justice, we deem it fit and proper to set aside the impugned order of the Ld. CIT(A) and restore the matter to his file with a direction to re-adjudicate the issue afresh after proper appreciation and recording of the relevant facts. The Ld. CIT(A) is directed to pass a speaking order on merits after affording a reasonable opportunity of being heard to the assessee.

The assessee shall be at liberty to file any further submissions, explanations, and evidences in support of his claim before the Ld. CIT(A). At the same time, the assessee is also directed not to seek unnecessary adjournments and to cooperate fully in the appellate proceedings to facilitate expeditious disposal of the appeal.

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

Order pronounced in the Open Court on 31st October, 2025.

Sd/-

Sd/-

(RAVISH SOOD) JUDICIAL MEMBER	(MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER
--	--

Hyderabad, dated 31st October, 2025

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Gowtham Kumar Namburi, Flat No.102, Keerit Residency, Flat No.1436, Raja Rajeswari Colony, Near LA Convention Centre, Kondapur, Hyderabad 500084
2	Income Tax Officer Ward 12(3) Aayakar Bhavan, Basheerbagh, Hyderabad 500001
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order