

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' 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.1724/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2018-19)

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|---|----------------------------|---|
| Smt. Relangi Lakshmi Sarada, Rajahmundry PAN:BWOPS0229N (Appellant) | Vs. | Income Tax Officer Ward - 11(1) Hyderabad (Respondent) |
| निर्धारिती द्वारा / Assessee by: | Advocate A Aruna | |
| राजस्व द्वारा / Revenue by: | Shri S. Arun Kumar, Sr. DR | |
| सुनवाई की तारीख / Date of hearing: | 16 / 12 / 2025 | |
| घोषणा की तारीख / Pronouncement: | 24 / 12 / 2025 | |

आदेश/ORDER

Per Madhusudan Sawdia, A.M.:

This appeal is filed by Smt. Relangi Lakshmi Sarada ("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 24.09.2025 for the A.Y. 2018-19.

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

| Sl No. | Grounds of Appeal | Tax effect relating to each Ground of Appeal |
|------------------|---|--|
| 1. | The order of learned Commissioner of Income Tax (Appeals) is contrary to the facts and also the law applicable to the facts of the case. | ---- |
| 2. | The learned Commissioner of Income Tax (Appeals) is not justified in dismissing the appeal ex-parte on the erroneous ground that the appellant did not upload the basic documents such as Form No.35, Statement of Facts and Grounds of Appeal. | ---- |
| 3. | Without prejudice to the above, the learned Commissioner of Income Tax (Appeals) is not justified in effectively sustaining the addition of Rs.2,47,54,671 made by the Assessing officer u/s 69A of the Act. | Rs. 1,91,22,984/- |
| 4. | Any other ground that may be urged at the time of appeal hearing. | ---- |
| Total tax effect | | Rs. 1,91,22,984/- |

> R. Lakshmi Sarada

Place: Rajahmundry,

(Appellant)

Date: 14.10.2025.

3. The assessee has also raised the following additional grounds of appeal:

“1. The notice dated 22.04.2022 issued u/s 148 of the Act is invalid as the same was issued by the JAO but not the FAO, in contravention of the provisions of section 151A of the Act and hence the notice is liable to be quashed as invalid.

2. The notice dated 22.04.2022 issued u/s 148 of the Act is invalid in as much as the approval was granted by PCT-2, Hyderabad which is contrary to the provisions of Section 151(ii) of the Act.”

4. The brief facts of the case are that the assessee filed an appeal before the Ld. CIT(A) challenging the assessment order

passed by the Learned Assessing Officer (“Ld. AO”) under section 147 read with section 144B of the Act for the Assessment Year 2018–19 dated 06.03.2024. The Ld. CIT(A) dismissed the appeal filed by the assessee holding that the assessee had not filed Form No. 35, the grounds of appeal, the statement of facts and a copy of the assessment order and therefore treated the appeal as defective and dismissed the same. The Ld. CIT(A) further recorded that no compliance was made by the assessee in response to the notices issued during the appellate proceedings.

5. Aggrieved by the order of the Ld. CIT (A), the assessee is in appeal before this Tribunal. The Learned Authorised Representative (“Ld. AR”) submitted that the findings recorded by the Ld. CIT(A) are factually incorrect and contrary to the record. She submitted that the assessee had duly filed Form No. 35 along with the grounds of appeal, statement of facts and copy of the assessment order before the Ld. CIT(A). Therefore, the observation of the Ld. CIT(A) that the appeal was defective for want of these documents is erroneous. The Ld. AR further submitted that the assessee had also filed an adjournment request during the appellate proceedings, acknowledgement of which was received through email on 03.09.2025. Our attention was invited to page No. 50 of the paper book, which contains the said email acknowledgement received from the official email ID communication@cpc.incometax.gov.in. Therefore, she argued that the observation of the Ld. CIT(A) that no compliance was made by

the assessee is also factually incorrect. The Ld. AR also submitted that the dismissal of the appeal by the Ld. CIT(A) without considering the material placed on record and without affording a proper opportunity of being heard is not in accordance with law. She accordingly prayed that the grounds raised by the assessee be adjudicated on merits and the appeal of the assessee be allowed.

6. Per contra, the Learned Departmental Representative ("Ld. DR") relied on the order of the Ld. CIT(A). However, the Ld. DR could not controvert the submissions made by the Ld. AR and was also unable to confirm whether Form No. 35, the grounds of appeal, the statement of facts and the copy of the assessment order were filed by the assessee before the Ld. CIT(A).

7. We have heard the rival submissions and carefully perused the material available on record. In this regard, we have gone through para nos. 4 & 5 of the order of the Ld. CIT (A), which is to the following effect:

4. The appellant had not filed the Form No. 35, nor the Statement of Facts, nor the Ground of appeal nor the Assessment Order. Therefore, the appellant was given opportunity to file the same.

Notice u/s 250 of the Act was issued to the appellant on 27/08/2025 wherein he was asked to submit these documents on registered email id or on E-Filing Portal.

The relevant extract of the notice issued u/s. 250 of the I. T. Act is as below:

"NO DOCUMENTS WHATSOEVER HAVE BEEN UPLOADED BY THE APPELLANT. THERE IS NO FORM NO. 35, NO CHALLANS, STATEMENT OF FACTS OR GROUNDS OF APPEAL ALONG WITH THE APPEAL.

THEREFORE, THE APPEAL CANNOT BE PROCESSED NOR CAN VERIFICATION BE DONE.

THE APPELLANT IS REQUESTED TO UPLOAD ALL THE NECESSARY DOCUMENTS IN THE PRESCRIBED FORM, VERIFIED IN THE PRESCRIBED MANNER AS IS REQUIRED UNDER THE PROVISIONS OF THE ACT.

THE RESPONSE MUST BE FILED BEFORE THIS OFFICE BY THE 3RD SEPTEMBER, 2025, IN ABSENCE OF WHICH THE APPEAL WOULD BE DISPOSED OFF AS DEFECTIVE."

However, till date, no compliance has been made to this notice nor to any of the other prior notices.

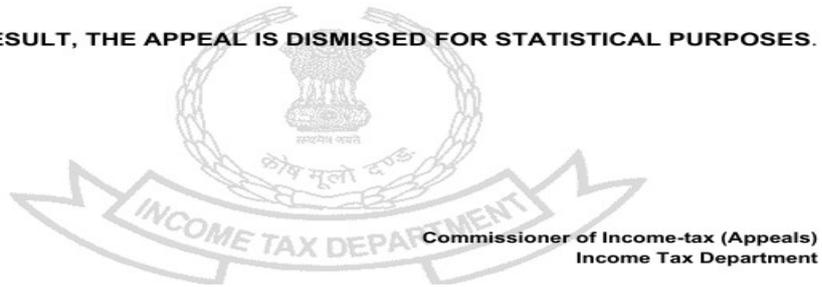
5. DECISION

As discussed above the assessee was given a opportunity to file the requisite documents. However, there is no response from the appellant. The Form no. 35, the Grounds of appeal and the Statement of the Facts have not been filed.

In absence of the Form no. 35, the Grounds of appeal, the statement of facts and the assessment order the appeal cannot be processed. Therefore, the same is being considered as defective and is being dismissed accordingly.

The appeal is dismissed being defective.

6. IN THE RESULT, THE APPEAL IS DISMISSED FOR STATISTICAL PURPOSES.



8. On perusal of the above, we find that the Ld. CIT(A) dismissed the appeal of the assessee on the premise that Form No. 35, the grounds of appeal, the statement of facts and the copy of the assessment order were not filed, and that no compliance was made by the assessee to the notices issued during appellate proceedings. We are not convinced with the findings recorded by the Ld. CIT(A). Once an appeal is registered before the Ld. CIT(A), it presupposes the filing of Form No. 35, and therefore, the observation that Form No. 35 itself was not filed is not borne out from the record. We have also gone through page no. 50 of the paper book, which is to the following effect:

10/4/25, 6:00 PM

Yahoo Mail - Fwd: Seek adjournment request to Notice \${getRefNo()} successfully submitted

Fwd: Seek adjournment request to Notice \${getRefNo()} successfully submitted

50

From: RamachandraRao RS (gr8master9@gmail.com)
To: vvsatish_ca@yahoo.co.in
Date: Thursday 25 September, 2025 at 06:03 pm IST

----- Forwarded message -----

From: RamachandraRao RS <gr8master9@gmail.com>
Date: Thu, 25 Sept, 2025, 4:40 pm
Subject: Fwd: Seek adjournment request to Notice \${getRefNo()} successfully submitted
To: <Lcctax2019@gmail.com>

----- Forwarded message -----

From: <communication@cpc.incometax.gov.in>
Date: Wed, 3 Sept, 2025, 11:13 am
Subject: Seek adjournment request to Notice \${getRefNo()} successfully submitted
To: <gr8master9@gmail.com>

Seek adjournment request
to Notice 250 successfully
submitted



Name : RELANGI LAKSHMI SARADA

9. On perusal of the above, we find that the assessee had filed an adjournment request, and the same was duly acknowledged through email received from the official email ID communication@cpc.incometax.gov.in. Therefore, the finding of the Ld. CIT(A) that no compliance was made by the assessee is also factually incorrect. In our considered opinion, the Ld. CIT(A) has adopted a casual and mechanical approach in dismissing the appeal without sincerely considering the material available on record and without granting an effective opportunity of being heard to the assessee. Dismissal of an appeal on such technical

grounds, without adjudicating the issues on merits, is not sustainable in law. Accordingly, in the interest of justice, we set aside the order of the Ld. CIT(A) and restore the entire appeal to his file for fresh adjudication. The Ld. CIT(A) is directed to sincerely consider all materials available on record and to provide reasonable opportunity of being heard to the assessee and thereafter pass a speaking order in accordance with law. The assessee shall be at liberty to file all the relevant evidence in support of her claim before the Ld. CIT(A). The assessee is also directed not to take unnecessary adjournment and to cooperate in the remand proceedings.

10. Since the entire appeal is being set aside to the file of the Ld. CIT(A) for re-adjudication, all other grounds raised by the assessee are kept open.

11. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 24th December 2025.

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| Sd/- (RAVISH SOOD) JUDICIAL MEMBER | Sd/- (MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER |
|--|--|

Hyderabad, dated 24th December 2025

Vinodan/sps

Copy to:

| S.No | Addresses |
|------|--|
| 1 | RELANGI LAKSHMI SARADA B 606 BHAVYAS ANANDAM APTS, NIZAMPET ROAD QUTHBULLAPUR R R DIST 500072 Telangana |
| 2 | Income Tax Officer Ward 11(1) Income Tax Office, Signature Towers, Opp: Botanical Gardens, Serilingampally (M) R.R. Dist. Hyderabad 500084 |
| 3 | Pr. CIT - Hyderabad |
| 4 | DR, ITAT Hyderabad Benches |
| 5 | Guard File |

By Order