आयकर अपीलीय अधिकरण, हैदराबाद पीठ

IN THE INCOME TAX APPELLATE TRIBUNAL

Hyderabad 'A' Bench, Hyderabad

श्री रवीश सूद, माननीय न्यायिक सदस्य एवं श्री मधुसूदन सावडिया, माननीय लेखा सदस्य

SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER

AND

SHRI MADHUSUDAN SAWDIA HON'BLE ACCOUNTANT MEMBER

आयकरअपीलसं./**I.T.A. No.1586/Hyd/2025**

(निर्धारणवर्ष/ **Assessment Year: 2020-21)**

Pallappu Srinivasarao (HUF), Almasguda. PAN: AARHP5933Q	*VS.*	Income Tax Officer, Ward-9(1), Hyderabad.
(अपीलार्थी/ Appellant)		**(प्रत्यर्थी/ Respondent)**

करदाताकाप्रतिनिधित्व/ Assessee Represented by	:	Shri Satya Sai GVSS, CA
राजस्वकाप्रतिनिधित्व/ Department Represented by	:	Shri Sankar Pandi P, Sr.AR
सुनवाईसमाप्तहोनेकीतिथि/ Date of Conclusion of Hearing	:	15/01/2026
घोषणा की तारीख/ Date of Pronouncement	:	16/01/2026

ORDER

PER RAVISH SOOD, JM:

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, dated 23/07/2025, which in turn arises from the order passed by the Assessing Officer (for short, "AO") under section 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 (for short,

"the Act"), dated 17/02/2025 for the Assessment Year (AY) 2020-21. The assessee has assailed the impugned order of the CIT(A) on the following grounds 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 deciding the appeal ex-parte.
3. Without prejudice to the above, the learned Commissioner of Income Tax (Appeals) ought to have quashed the notice issued u/s 148 as invalid and hence the learned Commissioner of Income Tax (Appeals) ought to have quashed the reassessment proceedings as void-ab-Initio.
4. Without prejudice to the above, the learned Commissioner of Income Tax (Appeals) ought to have held that the assessing officer is not justified in making addition of Rs.84,91,663 u/s 69A of the Act towards unexplained deposits in the bank account.
5. Any other ground that may be urged at the time of appeal hearing."

2. Succinctly stated, the AO based on information flagged asper Risk Management Strategy formulated by the CBDT through Insight Portal under the head NMS cases, observed that though the assessee during the subject year had carried out certain cash withdrawals (including through bearer's cheque) in current account with the South Indian Bank Limited, but had failed to file its return of income under section 139(1) of the Act, initiated proceedings under section 147 of the Act. Notice under section 148A(b) of the Act, dated 15/02/2024 was issued to the assessee. Thereafter, the ITO, Ward-1, Ongole, i.e., the Jurisdictional Assessing Officer (for short "JAO") passed an order under section 148A(d) of the Act, dated 24/03/2024. Further, the JAO issued notice under section 148 of the Act, dated 24/03/2024 calling upon the

assessee to file its return of income in compliance thereto. However, the assessee despite sufficient opportunity failed to file its return of income in compliance with the aforesaid notice. Accordingly, the AO in the backdrop of the non-cooperative approach of the assessee, issued a show cause notice (SCN) under section 144 of the Act, dated 22/01/2025, wherein it was called upon to explain as to why the assessment in its case may not be framed to the best of judgment. However, the assessee even failed to respond to the aforesaid notice.

3. During the course of the assessment proceedings, the AO observed that the assessee had in the subject year made cash deposits of Rs.52.01 lakhs from its current account held with the Suth Indian Bank Limited. As the assessee despite lapse of a period of more than 10 months had failed to come forth with any explanation regarding its aforesaid financial transaction, therefore, the AO called for the bank statement of the assessee from its aforementioned bank. On a perusal of the bank statement, the AO observed that there were total credits in the bank account No.0689073000000122 held by the assessee with the South Indian Bank Limited amounting to Rs.84,91,663/-. Also, the AO observed that out of the subject credits, mostly the amounts were withdrawn immediately by the assessee in cash. As the assessee had not come forth with any explanation regarding the source of the credits in his aforementioned bank account, therefore, the AO held the same as his unexplained money under section 69A of the Act. Accordingly, the

AO vide his order under section 147 r.w.s 144 r.w.s 144B of the Act, dated 17/02/2025 determined the income of the assessee at Rs.84,91,663/-.

4. Aggrieved, the assessee carried the matter in appeal before the CIT(A) but without success.

5. On a perusal of the record, we find that as the assessee had failed to participate in the proceedings before the CIT(A), therefore, the latter after taking cognizance of the material available on record, concluded that the contentions raised by the assessee before him were not acceptable as no documents in support thereof were furnished in the course of the appellate proceedings. Accordingly, the CIT(A) finding no infirmity in the view taken by the AO declined to interfere with the view taken by him and dismissed the appeal.

6. The assessee being aggrieved with the order of the CIT(A) has carried the matter in appeal before us.

7. We have heard the Learned Authorized Representatives of both parties, perused the orders of the authorities below and the material available on record as well as considered the judicial pronouncements that have been pressed into service by the Ld. AR to drive home his contentions.

8. Sri GVSS Satya Sai, CA, the Learned Authorised Representative (for short, “Ld. AR”) for the assessee HUF, at the threshold of hearing of the appeal, submitted that both the impugned order passed under Section 148A(d) of the Act, dated 24/03/2024 and Notice U/s 148 of the Act, dated 24/03/2024 issued by the Jurisdictional Assessing Officer (JAO), i.e., outside the faceless mechanism as provided under the provisions of Section 144(b) read with Section 151A and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151A, are bad and illegal. Summing up his contention, the Ld. AR submitted that after the introduction of the "Faceless Jurisdiction of the Income Tax Authorities Scheme, 2022" and the "e-Assessment of Income Escaping Assessment Scheme, 2022", it is only the “Faceless Assessing Officer” (FAO) who can issue the notice under Section 148 of the Act and not the “Jurisdictional Assessing Officer” (JAO), and the assessments are statutorily required to be as per the prescribed faceless mechanism provided under the provisions of Section 144(b) r.w Section 151A of the Act. Elaborating further on his contention, the Ld. AR submitted that as the AO had invalidly assumed jurisdiction and framed the impugned assessment, therefore, the same cannot be sustained and is liable to be struck down for want of a valid assumption of jurisdiction on his part. The

Ld. AR submitted that the subject issue is squarely covered by the judgment of the **Hon'ble High Court of Telangana** in the case of **Kankanala Ravindra Reddy Vs. ITO & 2 Others, Writ Petition Nos 25903 of 2023, dated 14.09.2023.**

9. Per Contra, Shri Sankar Pandi P, Learned Senior Departmental Representative (Ld. Sr-DR), fairly admitted that the issue involved in the present appeal is covered by the judgment of the **Hon'ble High Court of Telangana** in the case of **Kankanala Ravindra Reddy Vs. ITO (supra)**

10. We have given thoughtful consideration on the issue of validity of the jurisdiction assumed by the "Faceless Assessing Officer" (FAO) for framing the assessment vide his order passed under Section 147 r.w.s 144 r.w.s 44B of the Act, dated 17/02/2025 based on the order passed under Section 148A(d) of the Act, dated 24/03/2024 and Notice issued U/s 148 of the Act, dated 24/03/2024 by the Income Tax Officer, Ward-1, Ongole, i.e., the "Jurisdictional Assessing Officer" (JAO).

11. In our view, the issue involved in the present appeal, i.e., the validity of the assessment order passed under Section 147 r.w.s 144r.w.s 144B of the Act, dated 17/02/2025 by the Assessment Unit, Income-Tax Department, i.e., Faceless Assessing Officer (FAO), based on the order passed u/s 148A(d), dated 24/03/2024 and Notice u/s 148

of the Act, dated 24/03/2024, issued by the Income Tax Officer, Ward-1, Ongole i.e., the JAO, as on date is squarely covered by the Judgment of the **Hon'ble High Court of Telangana** in the case of **Kankanala Ravindra Reddy Vs. ITO & 2 Others, Writ Petition Nos 25903 of 2023, dated 14.09.2023.** The Hon'ble Jurisdictional High Court in its aforesaid order had held that after the formulation of the "e-Assessment of Income Escaping Assessment Scheme, 2022", the notice under Section 148 of the Act can only be issued by the FAO and not by the JAO. For the sake of clarity, the observations of the Hon'ble High Court are culled out as under:

> **23.** In furtherance to the powers conferred under sub-sections 1 and 2 of section 130 of the aforesaid Income-tax Act, the Central Board of Direct Taxes framed a scheme called as the "Faceless jurisdiction of Income Tax Authorities Scheme, 2022." A plain reading of the aforesaid notification would clearly reflect that as has been amended under section 130. The Central Board of Direct Taxes has framed a scheme which defines the Act to be the Income Tax Act and it specifically defines automated allocation which is defined under section 2 (1)(*b*), which again for ready reference is being re-produced herein under:
>
> "In this Scheme, unless the context otherwise requires, --
>
> (*a*) "Act" means the Income-tax Act, 1961 (43 of 1961);
> (*b*) "automated allocation" means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;"
>
> Further Section 3 of the said scheme deals with vesting of the jurisdiction with the Assessing Officer, which again for ready reference is being reproduced herein under:
> "vesting the jurisdiction with the Assessing Officer as referred to in section 124 of the Act, shall be in a faceless manner, through automated allocation, in accordance with and to the extent provided in-
> (*i*) Section 144B of the Act with reference to making faceless assessment of total income or loss of assessee;"

24. In furtherance to the aforesaid notification, the Central Board of Direct Taxes again in exercise of its powers conferred under sub-sections 1 and 2 of section 151A framed another scheme called as the e-assessment of Income Escaping Assessment Scheme 2022, which defines automated allocation is reproduced herein under:

"In this Scheme, unless the context otherwise requires,-
(*a*) "Act" means the Income-tax Act, 1961 (43 of 1961);
(*b*) "automated allocation" means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources."
And the scope of the scheme again has been envisaged in Section 3 of the said scheme, which again for ready reference is being reproduced herein under:

"For the purpose of this Scheme,-
(*a*) assessment, reassessment or recomputation under sectopm 147 of the Act,
(*b*) issuance of notice under section 148 of the Act, shall be through automated allocation, in accordance with risk management strategy formulated by the Board as referred to in section 148 of the Act for issuance of notice, and in a faceless manner, to the extent provided in section 144B of the Act with reference to making assessment or reassessment of total income or loss of assessee."

25. A plain reading of the aforesaid two notifications issued by the Central Board of Direct Taxes dated 28-3-2022 and 29-3-2022, it would clearly indicate that the Central Board of Direct Taxes was very clear in its mind when it framed the aforesaid two schemes with respect to the proceedings to be drawn under section 148A, that is to have it in a faceless manner. There were two mandatory conditions which were required to be adhered to by the Department, firstly, the allocation being made through the automated allocation system in accordance with the risk management strategy formulated by the Board under section 148 of the Act. Secondly, the re-assessment has to be done in a faceless manner to the extent provided under section 144B of the Act.

26. After the introduction of the above two schemes, it becomes mandatory for the Revenue to conduct/initiate proceedings pertaining to reassessment under section 147, 148 & 148A of the Act in a faceless manner. Proceedings under section 147 and section 148 of the Act would now have to be taken as per the procedure legislated by the Parliament in respect of reopening/re-assessment *i.e.,* proceedings under section 148A of the Act.

27. In the present case, both the proceedings *i.e.,* the impugned proceedings under section 148A of the Act, as well as the consequential notices under section 148 of the Act were issued by the local jurisdictional officer and not in the prescribed faceless manner. The order under section 148A(*d*) of the Act and the notices under section 148 of the Act are issued on 29-4-2022, *i.e.,* after the "Faceless Jurisdiction of the Income-tax Authorities Scheme, 2022"

and the "e-Assessment of Income Escaping Assessment Scheme, 2022" were introduced.

28. From the afore given factual matrix, firstly the statutory provisions enumerated in the preceding paragraphs and secondly, the subsequent direction given by the Hon'ble Supreme Court in the case of *Ashish Agarwal*, *supra*, what is clearly reflected is the fact that when the Hon'ble Supreme Court had partly allowed the petitions which were filed by the Union of India challenging the judgements of various High Courts whereby the notice under section 148 of the unamended Act were *set aside* by the High Courts, the Hon'ble Supreme Court has only permitted the Union of India to proceed further with the reassessment proceedings under the amended provision of law, more particularly, as amended by the Finance Act, 2021. It never intended the authorities concerned to continue with the proceedings from the stage of the issuance of notices under section 148, nor is the directions to that effect. And there cannot be any confusion, ambiguity or mis-conception for the respondent-Department to have in this regard.

29. The Hon'ble Supreme Court has in paragraph No. 7 specifically held that the High Courts have rightly held that the benefit of new provisions shall be made available in respect of the proceedings relating to past assessment years. Further, the Hon'ble Supreme Court again in paragraph No. 8 very emphatically had said that the proceedings ought not to have been issued under the unamended Act. Rather ought to had been issued under the substituted provisions as per the Finance Act, 2021. Further, in the same paragraph clearly directed the Income-tax Department to proceed further as per the Finance Act, 2021, subject to compliance of all the procedural requirements and defences available to the assessee under the substituted provisions under the Finance Act, 2021. The fact that the Hon'ble Supreme Court allowed the notice earlier issued under section 148 be treated as notice one under section 148A and further it was also be treated as the show cause notice issued under section 148A(*b*) by itself establishes the fact the directions given by the Hon'ble Supreme Court for the respondent-Department was to proceed further in accordance with the substituted provisions which stood introduced by the Finance Act, 2021.

30. In the instant case, undisputedly the respondent-Department has not proceeded against the petitioner under the substituted provisions of the Finance Act, 2021. Rather, it proceeded with the unamended provisions of law. This in other words takes the position back to the stage as it stood when the initial notices under section 148 under the unamended provisions of law were issued. This in other words also takes us to a position or a stage prior to the large number of writ petitions being allowed across the country, approximately 9,000 in number and confirmed by the Hon'ble Supreme Court also *vide* the judgement of *Ashish Agarwal*, *supra*.

31. It is well settled principle of law that where the power is given to do certain things in certain way, the thing has to be done in that way

alone and no any other manner which is otherwise not provided under the law.

32. The Hon'ble Supreme Court in the case of *Chandra Kishore Jha* v. *Mahaveer Prasad* [1999] 8 SCC 266 in paragraph No. 17 laying down the aforesaid principle held as under "it is well settled solitary principle that if statute provides for a thing to be done in a particular manner, then it has to be done in that manner and in no other manner. The said principle of law was further reiterated in the case of *Cherrukuri Mani* v. *Chief Secretary Government of Andhra Pradesh* [2015] 13 SCC 722, wherein, again in paragraph No. 14, the aforesaid principle has been reinforced by the Hon'ble Supreme Court holding that "where law prescribe a thing to be done in a particular manner following a particular procedure, it shall have to be done in the same manner following the provisions of law without deviating from the prescribed procedure. The said principle has again recently been reiterated and followed in the case of *Municipal Corporation Greater Mumbai (MCGM)* v. *Abhilash Lal* [2019] 111 taxmann.com 405/[2020] 157 SCL 477 (SC)/[2020] 13 SCC 234, and in the case of *Opto Circuit India Ltd.* v. *Axis Bank* [2021] 127 taxmann.com 290/165 SCL 703 (SC)/[2021] 6 SCC 707 and again in the case of *Union of India* v. *Mahendra Singh* [CAP No. 4807 of 2022, dated 25-7-2022]. In the case of *Tata Chemicals Ltd.* v. *Commissioner of Customs (preventive) Jam Nager* [2015] 58 taxmann.com 126/[2015] 11 SCC 628, wherein it has been held that there can be no stopple against the law. If the law requires something to be done in a particular manner, then it must be done in that manner, if it is not done in that manner then it would have no existence in the eye of law. In paragraph 18 of the said judgment, the Hon'ble Supreme Court held as under:

"The Tribunal's judgment has proceeded on the basis that even though the samples were drawn contrary to law, the appellants would be estopped because their representative was present when the samples were drawn and they did not object immediately. This is a completely perverse finding both on fact and law. On fact, it has been more than amply proved that no representative of the appellant was, in fact, present at the time the Customs Inspector took the samples. Shri K.M. Jani who was allegedly present not only stated that he did not represent the Clearing Agent of the appellants in that he was not their employee but also stated that he was not present when the samples were taken. In fact, therefore, there was no representative of the appellants when the samples were taken. In law equally the Tribunal ought to have realized that there can be no estoppel against law. If the law requires that something be done in a particular manner, it must be done in that manner, and if not done in that manner has no existence in the eye of law at all. The Customs Authorities are not absolved from following the law depending upon the acts of a particular assessee. Something that is illegal cannot convert itself into something legal by the act of a third person."

33. If we look into the principle of law laid down by the Hon'ble Supreme Court as enumerated in the preceding paragraphs and when we look into the facts of the present case, it would clearly reflect that the Parliament had by virtue of the Finance Act 2021, brought certain

amendments to the provisions of the Income-tax Act, more particularly, in respect of the manner in which the reassessment and the procedure to be adopted by the Income-tax Department. The amendment was brought with an intention to make the law more transparent and effective. The Hon'ble Supreme Court also while deciding the case of *Ashish Agarwal*, *supra*, as is discussed with in the preceding paragraph had specifically directed the Union of India to proceed further in terms of the substituted provisions brought in by way of Finance Act 2021.

34. What is also relevant to take note of the fact that the Hon'ble Supreme Court while exercising its power under Article 142 of the Constitution of India has also not relaxed the applicability of the Finance Act 2021. Rather, the Hon'ble Supreme Court in very clear and unambiguous terms had held that the notices issued under the un-amended provisions, which were struck down by the High Court, shall be treated as a notice under new amended provisions and the Union of India was directed to proceed further from that stage in terms of the amended provisions of law. In spite of such specific clear directions by the Hon'ble Supreme Court, the Union of India for reasons best known again proceeded with the procedure as it stood prior to the amended provisions which came into force from 1-4-2021.

35. In view of the aforesaid discussions, it is by now very clear that the procedure to be followed by the respondent-Department upon treating the notices issued for reassessment being under section 148A, the subsequent proceedings was mandatorily required to be undertaken under the substituted provisions as laid down under the Finance Act, 2021. In the absence of which, we are constrained to hold that the procedure adopted by the respondent-Department is in contravention to the statute *i.e.* the Finance Act, 2021, at the first instance. Secondly, it is also in direct contravention to the directives issued by the Hon'ble Supreme Court in the case of Ashish Agarwal, *supra*.

36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being per se illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the respondent-Department pursuant to the notices issued under section 147 and 148 would also get quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.

37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.

> **38.** Since the Hon'ble Supreme Court had, in the case of Ashish Agarwal, *supra*, as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of Ashish Agarwal, *supra*.
>
> **39.** No order as to costs."

12. We, thus, respectfully follow the judgment of the Hon'ble Jurisdictional High Court in the case of **Kankanala Ravindra Reddy Vs. ITO & 2 Others** (supra), and on the same terms hold the impugned orders and notices issued by the Jurisdictional Assessing Officer (JAO), i.e., outside the faceless mechanism as provided in Section 144(b) r.w Section 151A and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151A of the Act, as bad and illegal. Consequent thereto, we herein set aside the order passed by the CIT(A), and quash the impugned assessment order passed by the Assessment Unit, Income-tax Department, i.e., FAO under Section 147 r.w.s 144 r.w.s 144B of the Act, dated 17/02/2025, for want of a valid assumption of jurisdiction on his part.

13. As we have quashed the assessment for want of valid assumption of jurisdiction by the Assessment Unit, Income-Tax Department, i.e., Faceless Assessing Officer (FAO) for framing the impugned assessment vide order passed under Section 147 r.w.s 144

r.w.s 144B of the Act, dated 17/02/2025, based on the Notice u/s 148 of the Act, dated 24/03/2024 issued by the Income Tax Officer, Ward-1, Ongole i.e., JAO, therefore, we refrain from adverting to the other grounds based on which the assessee has assailed the impugned order of the CIT(A) before us, which, thus, are left open.

14. Resultantly, the order passed by the Assessment Unit, Income-Tax Department, i.e., Faceless Assessing Officer (FAO) under Section 147 r.w.s 144 r.w.s 144B of the Act, dated 17/02/2025, is quashed for want of a valid assumption of jurisdiction by him.

15. Before parting, we may herein observe that the Hon’ble Jurisdictional High Court, while disposing of the appeal in the case of Kankanala Ravindra Reddy Vs. ITO & 2 Others (supra), observed that since the Hon'ble Supreme Court had, in the case of Ashish Agarwal, *supra*, as a one-time measure exercised the powers under Article 142 of the Constitution of India, and permitted the Revenue to proceed under the substituted provisions, therefore, on the same terms as the petitions before them, i.e., the Hon’ble High Court, were being allowed only on the procedural flaw, hence right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of Ashish Agarwal, *supra*. We, thus, respectfully follow the aforesaid observation

of the Hon'ble High Court and, on the same terms, allow the same liberty to the revenue regarding the present appeal.

16. We would further observe that the Hon'ble High Court of Jurisdiction in its order in the case of **Yashnu Yasasvi Polucherla Vs. Income-tax Officer (2025) 179 taxmann.com 470 (Telangana), had** held that as its earlier order in the case of **Kankanala Ravindra Reddy Vs. ITO & 2 Others (supra)** is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, therefore, the allowing of the writ petition in the case before them is subject to the outcome of the aforesaid SLP preferred by the Revenue against its decision in the case of Kankanala Ravindra Reddy Vs. ITO & 2 Others (supra). This, the Hon'ble High Court had allowed liberty to either of the parties, if they so want, to move an appropriate petition seeking revival of this writ petition in the light of the decision of the Hon'ble Supreme Court in the pending "Special Leave Petition" (SLP) on the very same issue. We, thus, respectfully follow the aforesaid observation of the Hon'ble Jurisdictional High Court and, thus, on the same terms allow liberty to either of the parties before us to seek revival of the matter in light of the decision of the Hon'ble Supreme Court in the aforesaid SLP.

17. In the result, the appeal filed by the assessee is allowed in terms of our aforesaid observations.

Order pronounced in the open court on 16th January, 2026.

Sd/- **(मधुसूदन सावडिया)** **(MADHUSUDAN SAWDIA)** **लेखासदस्य/ACCOUNTANT MEMBER**	**Sd/-** **(रवीश सूद)** **(RAVISH SOOD)** **न्यायिकसदस्य/JUDICIAL MEMBER**

Hyderabad, dated: 16/01/2026.
OKK/sps

आदेशकीप्रतिलिपिअग्रेषित/ **Copy of the order forwarded to:-**

1.	निर्धारिती/The Assessee	:	Pallapu Srinivasarao (HUF), Plot No.72, Road No.5, Sri Sri Homes, Almasguda, Rangareddy District, Ranga Reddy, Telangana-500058.
2.	राजस्व/ The Revenue	:	Income Tax Officer, Ward-9(1), O/o. ITO, IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण /DR,ITAT, Hyderabad.		
5.	The Commissioner of Income Tax		
6.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad.