

आयकर अपीलीय अधिकरण, हैदराबाद पीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'SMC' 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.2124/Hyd/2025  
(निर्धारणवर्ष/ **Assessment Year:2019-20**)

Kampasamudram Srihari, Hyderabad. PAN: CHCPK6457L	VS.	ITO, Ward-9(1), Hyderabad.
(अपीलार्थी/ <b>Appellant</b> )		(प्रत्यर्थी/ <b>Respondent</b> )

करदाताकाप्रतिनिधित्व/ Assessee Represented by	:	Shri R. Mohan Kumar, Advocate
राजस्वकाप्रतिनिधित्व/ Department Represented by	:	Shri R. Kumaran, Sr. AR
सुनवाईसमाप्तहोनेकीतिथि/ Date of Conclusion of Hearing	:	24/03/2026
घोषणा की तारीख/ Date of Pronouncement	:	27/03/2026

**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 12/11/2025, 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 13/02/2025 for the Assessment Year (AY) 2019-20.

The assessee has assailed the impugned order of the CIT(A) on the following grounds of appeal:

“1. In the facts and circumstances of the case, the order of the CIT(A) is not sustainable on facts or in law.

2. In the facts and circumstances of the case, the CIT(A) ought to have considered that the assessee's name was used by two builders who purchased the land in the assessee's name and constructed the house and sold the same.

3. In the facts and circumstances of the case, the respected CIT(A) ought to have considered the fact that only Rs. 17,50,000/- out of the total consideration of Rs. 45,00,000/- was credited to the account of the assessee and the same was immediately transferred to the account of the builder. The balance of Rs. 27,50,000/- was credited to the account of the other vendor.

4. In the facts and circumstances of the case, the respected CIT(A) ought to have considered that the assessee did not apply for sanction of construction house and the same was done by the other owner who received the part consideration.

5. In the facts and circumstances of the case, the CIT(A) ought to have considered that the assessee is only one of the vendors and therefore the entire STCG ought not to have taxed in his hands.

6. The assessment order is rendered invalid due to the fact that re-assessment proceedings were initiated by the JAO but the assessment order was passed by the NFAC.

7. The appellant may be permitted to add, delete, amend any ground with leave of the Hon'ble Tribunal.”

2. Succinctly stated, the AO based on information that the assessee during the subject year had carried out substantial financial transactions, but not filed his return of income for the year under consideration, initiated proceedings as per the provisions of clause (i) of “Explanation-1” to section 148 of the Act. Thereafter, the AO vide his

order passed under section 147 r.w.s 144 r.w.s 144B of the Act, dated 13/02/2025, in the absence of any reply filed by the assessee regarding the sale of immovable property for a consideration of Rs. 45 lakhs, held the entire amount as short term capital gain (STCG) and determined the income at the same amount.

3. Aggrieved, the assessee carried the matter in appeal before the CIT(A).

4. Ostensibly, the CIT(A), taking cognizance of the fact that the assessee had neither participated in the appellate proceedings nor furnished any submissions, therein approved the addition of Rs. 45 lakhs made by the AO and dismissed the appeal.

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

6. We have heard the Learned Authorized Representatives of both parties, perused the orders of the lower authorities and the material available on record.

7. Shri R. Mohan Kumar, Advocate, Learned Authorized Representative (for short. "Ld. AR") for the assessee, at the threshold of hearing of the appeal submitted that the CIT(A) had grossly erred in law and facts of the case in summarily dismissing the appeal without considering the written submissions that were filed by the assessee

appellant in the course of the proceedings before him. Elaborating on his contention, the Ld. AR submitted that the assessee in the course of the proceedings before the CIT(A) had filed/uploaded the written submissions, which, however, had not been considered by him while dismissing the appeal, Page Nos. 26-28 of APB. The Ld. AR to fortify his aforesaid contention had also placed on record the e-proceedings response acknowledgement No.196211461250625, evidencing the filing of the aforementioned written submissions along with supporting annexures, i.e., Annexures A1 to A6 before the CIT(A). the Ld.AR submitted that as the CIT(A) had failed to consider the written submissions along with supporting Annexures that were filed by the assessee in the course of the proceedings before him, therefore, the order passed by him cannot be sustained and is liable to be set aside.

8. Per contra, Shri R. Kumaran, Learned Senior Departmental Representative (for short, "Ld. Sr-AR") relied upon the orders of the authorities below.

9. We have given thoughtful consideration to the contentions advanced by the Learned Authorized Representatives of both parties.

10. As stated before us, we find that the assessee had, in the course of the proceedings before the CIT(A), filed/uploaded written submissions pursuant to the notice issued by him on 10/06/2025, Page Nos. 26-28 of APB. The fact that the aforementioned documents along

with supporting annexures, i.e., Annexures A1 to A6 were uploaded in the course of the proceedings before the CIT(A) is evidenced by the e-filing acknowledgement receipt No. 196211461250625 filed by the assessee before us.

11. In our view, as the CIT(A) had disposed of the appeal without considering the written submissions along with the supporting documents/Annexures filed before him, therefore, the order so passed by him cannot be sustained and is liable to be set aside.

12. We thus, in terms of our aforesaid observations, set aside the matter to the file of the CIT(A) with a direction to re-decide the appeal afresh. Needless to say, the CIT(A) shall, in the course of the set aside proceedings, afford a reasonable opportunity of being heard to the assessee and consider the aforementioned written submissions as had been filed before him.

13. Resultantly, the appeal filed by the assessee is allowed for statistical purposes in terms of our aforesaid observations.

Order pronounced in the open court on 27<sup>th</sup> March, 2026.

<b>Sd/-</b> <b>(मधुसूदन सावडिया)</b> <b>(MADHUSUDAN SAWDIA)</b> <b>लेखासदस्य/ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(रवीश सूद)</b> <b>(RAVISH SOOD)</b> <b>न्यायिकसदस्य/JUDICIAL MEMBER</b>
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Hyderabad, dated 27/03/2026.  
OKK/sps

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

1.	निर्धारित/ The Assessee	:	Kampasamudram Srihari, PNo. A/66, Venkatalakshmi SA Greenpark Colony, Karmangh, Road No. 2, Saroornagar M Saroornagar, Rangareddy, Hyderabad, Telangana-500035
2.	राजस्व/ The Revenue	:	ITO, Ward 9(1), AC Guards, Masab Tank, IT Tower, Hyderabad Telangana-500028
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण /DR,ITAT, Hyderabad.		
5.	The Commissioner of Income Tax		
6.	गार्डफाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Hyderabad.