

*आयकर अपीलीय अधिकरण, हैदराबाद पीठ*  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' DB-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 Nos.1637 & 1651 to 1655 /Hyd/2025**  
(निर्धारण वर्ष / Assessment Years: 2009-10 to 2013-14)

Gradiente Infotainment Ltd Hyderabad PAN: AACCG1241Q (Appellant)	Vs.	Income Tax Officer Ward 14 (5) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by:	N O N E	
राजस्व द्वारा / Revenue by::	Shri D. Praveen, Sr. AR	
सुनवाई की तारीख / Date of hearing:	30/03/2026	
घोषणा की तारीख / Pronouncement:	08/04/2026	

**आदेश / ORDER**

**Per Madhusudan Sawdia, A.M.:**

These six appeals are filed by Gradiente Infotainment Ltd (“the assessee”), feeling aggrieved by the separate orders passed by the Learned Commissioner of Income Tax (Appeals)-12, Hyderabad (“Ld. CIT(A)”) dated 04.08.2025 and 05.08.2025 for the A.Ys.2009-10 to 2013-14 respectively. Since identical issues are involved in all these appeals, for the sake of convenience, these were heard together and are being disposed of by this common and consolidated order.

2. At the outset, it is observed that all the **six appeals** were posted for hearing for the first occasion on 02.12.2025 and

subsequently on 25.02.2026. On both these occasions, there was non-appearance on behalf of the assessee. However, based on adjournment petitions filed, the matters were adjourned. On the date of hearing today, again there is no appearance on behalf of the assessee, nor has any adjournment petition been filed. Therefore, looking into the past history of the assessee regarding lackadaisical approach, we proceed to adjudicate all these appeals ex parte qua the assessee, after hearing the Learned Departmental Representative (“Ld. DR”) and perusing the material available on record.

**ITA Nos 1651, 1652, 1654, 1655 and 1637/Hyd/2025:**

3. The brief facts common to all these **five appeals** are that this is the second round of litigation before the Tribunal. For the sake of brevity, we are taking the relevant details from ITA No. 1654/HYD/2025 for A.Y. 2011-12.

4. The grounds raised by the assessee in ITA No. 1654/Hyd/2025 for the A.Y 2011-12 are given below:

*“1. On the facts and in the circumstances of the case and in law, the order of the Ld. CIT(A) is erroneous both on facts and in law.*

*2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deciding the appeal without providing proper opportunity to the appellant.*

*3. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming the disallowance of expenditure incurred of Rs.1,53,07,613/- without considering the fact that such expenditure is on advertisement, finance cost and other expenses which are verifiable.*

*4 On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming the disallowance of the deduction U/s. 35D of the ROC fee paid by the appellant.*

*The Appellant craves leave to add, alter, vary, omit, substitute or amend the above grounds of appeal, at any time before or at the time of hearing of the appeal, so as to enable the Honourable Members to decide this appeal according to law.”*

5. In the first round of proceedings, there was non-appearance on behalf of the assessee before the Learned Assessing Officer ("Ld. AO"), except on one occasion when the Managing Director of the assessee company, Shri V.R. Mathur, appeared before the Ld. AO and expressed his inability to produce the books of account and bank statements. However, Shri V.R. Mathur accepted the proposed additions as per the show cause notice issued by the Ld. AO. Accordingly, the Ld. AO, on the basis of the proposed additions mentioned in the show cause notice and accepted by the Managing Director, completed the assessment.

6. However, inspite of the acceptance given by Shri V.R. Mathur during assessment proceedings before the Ld. Ld. AO, the assessee filed an appeal against the order of Ld. AO before the Ld. CIT(A). The Ld. CIT (A) had posted the case on seven occasions i.e., on 11/08/2017, 01/12/2017, 08/12/2017, 26/12/2017, 18/01/2018 and finally on 01/02/2018. However, before the Ld. CIT(A), there was no response on behalf of the assessee except for seeking adjournment on two occasions. Accordingly, the Ld. CIT(A) dismissed the appeal of the assessee.

7. Against the order of the Ld. CIT (A), the assessee preferred an appeal before this Tribunal. In the first round before this Tribunal, the assessee prayed for one more opportunity and requested that the matter be remanded to the file of the Ld. CIT(A). Accordingly, this Tribunal, vide order dated 21.10.2019 in ITA Nos. 1051 to 1055/Hyd/2018, restored the matter to the file of the Ld. CIT(A) for fresh adjudication after providing one more opportunity of being heard to the assessee. However, it was specifically directed by the Tribunal that the assessee shall promptly cooperate in the appellate proceedings, failing which the

Ld. CIT(A) would be at liberty to pass appropriate orders in accordance with law based on material available on record.

8. In the second round also, during the remand proceedings the Ld. CIT(A) had posted the case for seventeen occasions. However, again there was non-appearance on behalf of the assessee, except for one submission wherein the assessee stated that it had filed a declaration under the Vivad se Vishwas Scheme, 2024 and was awaiting issuance of Form No. 2 from the competent authority. It was further submitted that upon receipt of the same, the assessee would file the relevant forms before the Ld. CIT(A) and therefore requested that the appeal proceedings be kept in abeyance. However, subsequently, the assessee neither filed Form No. 1, Form No. 2, Form No. 4, nor any other supporting evidence regarding the alleged declaration under the said scheme. Further, no response was filed to subsequent notices issued by the Ld. CIT(A). Accordingly, the Ld. CIT(A), on the basis of material available on record, proceeded to decide the appeals and dismissed the same.

9. Aggrieved by the order of the Ld. CIT(A), the assessee is in further appeal before this Tribunal. The Ld. DR submitted that the assessee is a non-compliant assessee and had not even filed the return of income in response to notice issued under section 148 of the Income Tax Act, 1961 ("the Act"). It was further submitted that the assessee did not respond before the Ld. AO, except on one occasion when the Managing Director appeared and accepted the proposed additions. It was further submitted that even before the Ld. CIT(A), in both rounds of proceedings, the assessee failed to appear and did not cooperate in the proceedings. Even before this Tribunal, the assessee has failed to appear

despite sufficient opportunities. The Ld. DR further submitted that the Ld. CIT(A) has elaborately dealt with the issues and passed a reasoned order. It was also submitted that the Managing Director of the assessee company had already accepted the additions before the Ld. AO. Therefore, it was prayed that the orders of the Ld. CIT(A) be upheld.

10. We have heard the submissions of the Ld. DR and perused the material available on record. In the first round of proceedings, **the assessee had not even filed the return of income in response to notice issued under section 148 of the Act.** Further, there was **non-appearance on behalf of the assessee before the Ld. AO** except on one occasion when the Managing Director of the assessee company, Shri V.R. Mathur, appeared before the Ld. AO. In this regards, we have gone through the para nos. 4.1 and 4.2 of the order of Ld. AO, which is to the following effect :

4.1 In response, the assessee company's Managing Director, Sri V.R.Mathur appeared and expressed his inability to produce the books of account and all bank account statements.

4.2 In the light of the fact the assessee company's Managing Director Sri V.R.Mathur vide order sheet noting dated 09-12-2016 was asked to explain why the profits declared in annual report and disallowances as proposed in the show cause letter should not be assessed as income for the A.Y.2011-12, Sri V.R.Mathur accepted for the proposed addition and accordingly, the assessment is completed as under:

**(A) Profit as per P&L account:** During the course of survey operation conducted at the business premises "Annual Report" for the year 2010-11 was found. On perusing the Annual Report it is seen that the company has net profit of Rs.11,85,92,614/-. However, the assessee failed to file the return of income and offer to tax the net profit as per annual report. Hence, an amount of **Rs.11,85,92,614/-** is treated as income of the assessee.

M/s. Gradiante Infotainment Ltd  
Asst. Year 2011-12

**(B) Disallowance of ROC fees:** As per the Annual Report an amount of Rs.37,66,143/- is debited to P&L a/c as expenditure incurred towards increase in authorized share capital. As the expenditure incurred is in the nature of capital expenditure, the same is disallowed and added back to the total income.

**Addition: Rs.37,66,143/-**

**(C) Disallowance of expenses:** The assessee company has debited an amount of Rs.51,40,19,899/- on account of expenditure on various heads. The details of the same are as under:

<b>Name of the Head of expenses</b>	<b>Amount (in Rs.)</b>
Production expenses	50,16,50,000
Employee cost	35,77,654
Administration and other expenses	76,59,877
Interest	11,32,368

As the assessee has failed to substantiate the claim of expenditure with supporting bills & vouchers, 3% of the above expenditure (excluding ROC fees) is disallowed. The disallowance is worked out as under:

<b>Name of the Head of expenses</b>	<b>Amount (in Rs.)</b>	<b>3% of the amount</b>
Production expenses	50,16,50,000	1,50,49,500
Employee cost	35,77,654	1,07,330
Administration and other expenses	76,59,877	1,16,812
Interest	11,32,368	33,971
<b>Total</b>		<b>1,53,07,613</b>

**Disallowance: Rs.1,53,07,613/-**

11. On perusal of above, we found that the Managing Director of the assessee company, Shri V.R. Mathur expressed his inability to produce the books of account and bank statements before the Ld. AO. However, Shri V.R. Mathur accepted the proposed additions as per the show cause notice issued by the Ld. AO. Accordingly, the Ld. AO, on the basis of the proposed additions mentioned in the show cause notice and accepted by the Managing Director, completed the assessment. Thereafter also, the assessee did not bring on record any material or evidence either before the

Ld. CIT(A) or before this Tribunal to rebut the findings of the Ld. AO. In this regards, we have also gone through the order of the Ld. CIT(A), who has elaborately dealt with the issues in detail. It is observed that the assessee has consistently failed to avail the opportunities provided at various stages of the proceedings. In the first round, **the Ld. CIT (A) had posted the case on seven occasions i.e., on 11/08/2017, 01/12/2017, 08/12/2017, 26/12/2017, 18/01/2018 and finally on 01/02/2018.** However, before the Ld. CIT(A), there was no response on behalf of the assessee except for seeking adjournment on two occasions. The relevant portion of the order of the Ld. CIT(A) in first round containing such facts are extracted by the Ld. CIT(A) at page no. 4 of his order in second round, which is to the following effect:

*Subsequently, several notices of hearing were issued to the assessee. The details of opportunities of hearing given to the assessee are as under:*

Date of Notice/Adjournment	Date of hearing	Remarks
02.08.2017	11.08.2017	No response either from the assessee or from the AR on this date.
21.11.2017	01.12.2017	No response either from the assessee or from the AR on this date.
04.12.2017	08.12.2017	Assessee filed an adjournment letter requesting to adjourn the case for 5 days on the ground "I am contemplating to entrust the matter to an Advocate, I am yet to appoint the counsel".
15.12.2017	26.12.2017	No response either from the assessee or from the AR on this date.
28.12.2017	18.01.2018	Assessee filed an adjournment letter seeking adjournment till 27 <sup>th</sup> of January 2018 on the ground that the AR of the assessee is not available on the said date.
23.01.2018	01.02.2018	None appeared on behalf of the assessee. No letter seeking adjournment of the case was filed. Also, no written submissions were filed.

12. In the first round, before this Tribunal, the assessee prayed for one more opportunity and requested that the matter be remanded to the file of the Ld. CIT(A). Accordingly, this Tribunal, vide order dated 21.10.2019 in ITA Nos. 1051 to 1055/Hyd/2018, restored the matter to the file of the Ld. CIT(A) for fresh adjudication after providing one more opportunity of being heard to the assessee. However, it was specifically directed by the Tribunal that the assessee shall promptly cooperate in the appellate proceedings, failing which the Ld. CIT(A) would be at liberty to pass appropriate orders in accordance with law based on material available on record. The relevant portion of the order of this Tribunal placed at para no. 6 of the order is reproduced as under :

*“6. We have heard the rival submissions and carefully perused the materials on record. On examining the facts of the case, we find merit in the submissions of the Ld. DR. The Ld. CIT (A) had posted the case on seven occasions ie., on 11/08/2017, 01/12/2017, 08/12/2017, 26/12/2017, 18/01/2018 and finally on 01/02/2018. However, none appeared on behalf of the assessee on the above-mentioned dates of hearing. Therefore, the Ld. CIT (A) was left with no other option except to adjudicate the appeals ex-parte on merits based on the materials on record. In this situation we do not find much strength in the arguments advanced by the ld. AR. However, considering the prayer of the Ld. AR, in the interest of justice, we hereby remit the matter back to the file of Ld. CIT (A) in order to consider the appeal afresh by providing one more opportunity to the assessee of being heard. At the same breath, we also hereby caution the assessee to promptly co-operate before the Ld. CIT (A) in the proceedings failing which the Ld. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.”*

13. Despite specific directions of this Tribunal to cooperate in the remand proceedings, the assessee has not complied with the same. In the second round also, during the remand proceedings **the Ld. CIT(A) had posted the case for seventeen occasions**. The relevant portion of the order of the Ld. CIT(A) containing such facts

are placed at para no. 5 of his order in second round, which is to the following effect:

**5. Opportunity to the appellant in set-aside proceedings:**

5.1 During the set-aside appellate proceedings, the appellant was provided with multiple opportunities, however, the appellant failed to avail the opportunity of being provided to it. The relevant notices issued and date of hearing provided and the response of the appellant is detailed, in a tabulation as under:

S.No	Date of notice	Date of hearing	Remarks
1.	03.12.2019	11.12.2019	No response either from the assessee or from the AR on this date.
2.	07.01.2020	13.01.2020	No response either from the assessee or from the AR on this date.
3.	20.05.2020	28.05.2020	No response either from the assessee or from the AR on this date.
4.	25.09.2021	01.10.2021	No response either from the assessee or from the AR on this date.
5.	02.12.2021	09.12.2021	No response either from the assessee or from the AR on this date.
6.	01.02.2022	08.02.2022	No response either from the assessee or from the AR on this date.

Page 17 of 29

7.	28.02.2022	07.03.2022	No response either from the assessee or from the AR on this date.
8.	27.07.2022	03.08.2022	No response either from the assessee or from the AR on this date.
9.	26.09.2022	11.10.2022	No response either from the assessee or from the AR on this date.
10.	01.02.2023	08.02.2023	No response either from the assessee or from the AR on this date.
11.	18.04.2023	25.04.2023	No response either from the assessee or from the AR on this date.
12.	02.05.2024	14.05.2024	No response either from the assessee or from the AR on this date.
13.	19.06.2024	09.07.2024	No response either from the assessee or from the AR on this date.
14.	23.10.2024	04.11.2024	No response either from the assessee or from the AR on this date.
15.	17.12.2024	26.12.2024	In response to notice, the appellant filed reply on 26.12.2024 as " <i>Respected Sir, we have filed a declaration under VSVS 2024 and are awaiting receipt of Form 2 from the competent authority. We shall furnish the copy of Form 2 on receipt of the same. It is therefore humbly requested to keep the appeal proceedings in abeyance until such time. Should Your Honour disagree, we request you to give us another opportunity of hearing after a fortnight.</i> However, the appellant failed to furnish Form -1, Form-2 or Form-4 or any other document, in support of its contention
16.	09.05.2025	04.06.2025	No response either from the assessee or from the AR on this date.
17.	25.07.2025	01.08.2025	No response either from the assessee or from the AR on this date.

14. On perusal of the above, it is evident that, again there was non-appearance on behalf of the assessee before the Ld. CIT (A), except for one submission wherein the assessee stated that it had filed a declaration under the Vivad se Vishwas Scheme, 2024 and was awaiting issuance of Form No. 2 from the competent authority. It was further submitted that upon receipt of the same, the assessee would file the relevant forms before the Ld. CIT(A), and therefore requested that the appeal proceedings be kept in abeyance. However, subsequently, the assessee neither filed Form No. 1, Form No. 2, Form No. 4, nor any other supporting evidence regarding the alleged declaration under the said scheme. Further, no response was filed to subsequent notices issued by the Ld. CIT(A). The assessee has neither substantiated its claim nor pursued the matter diligently. Before us also, despite sufficient opportunities, the assessee has chosen not to appear and has not filed any material to controvert the findings recorded by the Ld. CIT(A). We find merits in the submission of the Ld. DR that the Ld. CIT(A) has elaborately dealt with the issues and passed a reasoned order. In these circumstances, we do not find any infirmity in the order of the Ld. CIT(A). The assessee having failed to discharge its burden and having not brought any evidence on record, there is no reason for us to interfere with the findings of the Ld. CIT(A). Accordingly, we uphold the orders of the Ld. CIT(A) and dismiss all the appeals filed by the assessee.

15. In the result, all these five appeals filed by the assessee are dismissed.

**ITA No.1653/Hyd/2025:**

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

*“1. On the facts and in the circumstances of the case and in law, the order of the Ld. CIT(A) is erroneous both on facts and in law.*

*2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in holding that there is any escapement of income and that the provisions of Sec.147 are attracted to the facts of the case.*

*3. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) ought to have considered the fact that all the expenditure debited to the Profit and Loss account was already considered at the time of regular assessment and that there is no escapement of income.*

*4. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming that the amount of Rs.1.50 crores is a bogus expenditure and is not allowable as a deduction.*

*5. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming the charging of interest u/s 234A of Rs.4,31,05,200/- and u/s 234B of Rs.4,71,62,160/-.*

*The Appellant craves leave to add, alter, vary, omit, substitute or amend the above grounds of appeal, at any time before or at the time of hearing of the appeal, so as to enable the Honourable Members to decide this appeal according to law.”*

17. The brief facts of the case are that the assessee is a non-filer and had not filed any return of income for the Assessment Year 2011–12. Consequent to a survey operation conducted in the case of the assessee on 07.04.2015, the case of the assessee was reopened and assessment under section 143(3) read with section 147 of the Act was completed by the Ld. AO on 29.12.2016, determining the total income of the assessee at Rs.13,76,66,370/-. Subsequently, on the basis of information received from the Investigation Wing, the case of the assessee was again reopened under section 147 of the Act and accordingly, notice under section 148 dated 28.03.2018 was issued to the assessee. During the course of reassessment proceedings, there was no compliance on behalf of the assessee, except on one occasion where the assessee, vide letter dated 17.12.2018, submitted that proceedings for Assessment Years 2009–10 to 2013–14 were pending before the appellate authorities and requested for withdrawal of the present

reassessment proceedings. However, the Ld. AO did not accept the said submission of the assessee and proceeded to complete the reassessment under section 144 read with section 147 of the Act on 26.12.2018, making an addition of Rs.1,50,00,000/- on account of bogus expenditure and determining the total income of the assessee at Rs.15,26,66,370/-.

18. Aggrieved by the order of the Ld. AO, the assessee preferred an appeal before the Ld. CIT(A). However, there was no appearance on behalf of the assessee before the Ld. CIT(A), except for submissions on two occasions stating that the assessee had filed a declaration under the Vivad se Vishwas Scheme, 2024 and was awaiting further processing. However, subsequently, the assessee neither filed Form No. 1, Form No. 2, Form No. 4, nor any supporting evidence regarding the declaration under the said scheme. Further, no response was filed by the assessee to subsequent notices issued by the Ld. CIT(A). Accordingly, the Ld. CIT(A), on the basis of material available on record, proceeded to adjudicate the appeal and dismissed the same.

19. Aggrieved by the order of the Ld. CIT(A), the assessee is in further appeal before this Tribunal. The Ld. DR submitted that the assessee is a non-compliant assessee and had not even filed return of income in response to notice issued under section 148 of the Act. It was further submitted that the assessee failed to properly respond before the Ld. AO during reassessment proceedings. It was further submitted that even before the Ld. CIT(A), the assessee failed to appear and did not cooperate in the appellate proceedings. Even before this Tribunal, the assessee has failed to appear despite sufficient opportunities. The Ld. DR further submitted that the Ld. CIT(A) has elaborately dealt with the issue and passed a reasoned

order. Therefore, it was prayed that the order of the Ld. CIT(A) be upheld.

20. We have heard the submissions of the Ld. DR and perused the material available on record. It is observed that the assessee has remained non-compliant at all stages of the proceedings. The assessee did not file return of income even in response to notice issued under section 148 of the Act and failed to furnish any details during reassessment proceedings before the Ld. AO. Further, before the Ld. CIT(A), except making a submission regarding filing of declaration under the Vivad se Vishwas Scheme, 2024, no supporting evidence was furnished. The assessee neither substantiated its claim nor responded to subsequent notices issued by the Ld. CIT(A). **The Ld. CIT(A) had posted the case for fourteen occasions.** The relevant portion of the order of the Ld. CIT(A) containing such facts are placed at para no. 5 of his order, which is to the following effect:

**5. Opportunity to the appellant in proceedings:**

5.1 During the appellate proceedings, the appellant was provided with multiple opportunities, however, the appellant failed to avail the opportunity of being provided to it. The relevant notices issued and date of hearing provided and the response of the appellant is detailed, in a tabulation as under:

S.No	Date of notice	Date of hearing	Remarks
1.	03.12.2019	11.12.2019	No response either from the assessee or from the AR on this date.
1.	07.01.2020	13.01.2020	No response either from the assessee or from the AR on this date.
2.	20.05.2020	28.05.2020	In response to notice, the appellant filed reply on 24.12.2020 as "proposal to seek amnesty under vivad se vishwas Scheme 2020". However, the appellant failed to furnish Form -1, Form-2 or Form-4 or any other document, in support of its contention
3.	25.09.2021	01.10.2021	No response either from the assessee or from the AR on this date.
4.	02.12.2021	09.12.2021	No response either from the assessee or from the AR on this date.
5.	01.02.2022	08.02.2022	No response either from the assessee or from the AR on this date.
6.	28.02.2022	07.03.2022	No response either from the assessee or from the AR on this date.
	27.07.2022	03.08.2022	No response either from the assessee or from the AR on this date.
7.	26.09.2022	11.10.2022	No response either from the assessee or from the AR on this date.

8.	01.02.2023	08.02.2023	No response either from the assessee or from the AR on this date.
	18.04.2023	25.04.2023	
9.	02.05.2024	14.05.2024	No response either from the assessee or from the AR on this date.
10	19.06.2024	09.07.2024	No response either from the assessee or from the AR on this date.
11	23.10.2024	04.11.2024	No response either from the assessee or from the AR on this date
	17.12.2024	26.12.2024	In response to notice, the appellant filed reply on 26.12.2024 as " <i>Respected Sir, we are reviewing the present appeal for filing a declaration under VSVS 2024 and discussing the same with our consultants. May we therefore respectfully request your Honor to adjourn the present date fixed to a later date after a fortnight. Should Your Honor disagree, we request you to give us another opportunity of hearing.</i> " However, the appellant failed to furnish Form -1, Form-2 or Form-4 or any other document, in support of its contention
13	09.05.2025	04.06.2025	No response either from the assessee or from the AR on this date.
14	25.07.2025	01.08.2025	No response either from the assessee or from the AR on this date.

21. Even before us, despite sufficient opportunities, the assessee has chosen not to appear and has not filed any material to controvert the findings recorded by the Ld. CIT(A). We have also gone through the order of the Ld. CIT(A), who has elaborately dealt with the issue. We find merits in the submission of the Ld. DR that the Ld. CIT(A) has elaborately dealt with the issues and passed a reasoned order. In these circumstances, we do not find any infirmity in the order of the Ld. CIT(A). The assessee having failed to discharge its burden and having not brought any evidence on record, there is no reason for us to interfere with the findings of the Ld. CIT(A). Accordingly, we uphold the order of the Ld. CIT(A) and dismiss the appeal filed by the assessee.

22. In the result, the appeal filed by the assessee in ITA No.1653/Hyd/2025 is dismissed.

23. To sum up, all the six appeals filed by the assessee are dismissed.

Order pronounced in the Open Court on 8<sup>th</sup> April, 2026.

Sd/-

Sd/-

<b>(RAVISH SOOD) JUDICIAL MEMBER</b>	<b>(MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER</b>
--	--

Hyderabad, dated 8<sup>th</sup> April, 2026.

***Vinodan/sps***

Copy to:

S.No	Addresses
1	GRADIENT INFOTAINMENT LIMITED, Flat No. 306, 3rd Floor May Fair Gardens, Road No. 12, Banjara Hills, Hyderabad-500034.
2	Income Tax Officer Ward 14(5) IT Towers AC Guards, Hyderabad 500028
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*