

**IN THE HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

**WEDNESDAY, THE THIRTEENTH DAY OF NOVEMBER  
TWO THOUSAND AND TWENTY FOUR**

**PRESENT**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO**

**INCOME TAX TRIBUNAL APPEAL NO: 19 OF 2020**

Income tax Tribunal Appeal under Section 260-A of the Income tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Hyderabad Benches "A" Hyderabad in I.T.A. No. 843 /Hyd/ 2015 for Assessment Year 2007-08 dated 06-12-2019 preferred against the order of the Commissioner of Income Tax (Appeals)-VI Hyderabad dated 19-03-2012 in I.T.A. No. 509/ 2009-10/CIT (A)-VI preferred against the order of the Income Tax Officer, Ward -11 (1) , Hyderabad dated 28-03-2013 in PAN/GIR No. AJLPP3987F

**Between:**

P. Srinivasa Goud, S/o P. Bala Goud, H.No. 1-52, Mallampet Village, Bachupally Post, Quthbullapur Mandal, Medchal, Ranga Reddy District.

**...APPELLANT**

**AND**

1. The Income Tax Officer , Ward 11 (1), Hyderabad.
2. The Commissioner of Income Tax (Appeals)-5, IT Towers A.C. Guards, Hyderabad - 500 004, Hyderabad.
3. The Income Tax Appellate Tribunal, Hyderabad Benches B, Hyderabad, Rep. by its Registrar.
4. The Tax Recovery Officer, Office of Principal Commissioner Income Tax -5, Hyderabad.

**...RESPONDENTS**

**IA NO: 2 OF 2020**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the recovery of tax arrears of Rs.36,91,940/- by suspending the letter Dt. 30/01/2020 issued by the 4th respondent, pending disposal of main appeal.

**Counsel for the Appellant: SRI. PARSA ANANTH NAGESWARA RAO, APPEARS FOR SRI THANNERU CHAITANYA KUMAR**

**Counsel for the Respondent: --**

**The Court made the following ORDER:**

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

Income Tax Tribunal Appeal No.19 of 2020

JUDGMENT: *(Per the Hon'ble the Chief Justice Alok Aradhe)*

Mr. Parsa Ananth Nageswar Rao, learned counsel appears for Mr. Thanneru Chaitanya Kumar, learned counsel for the appellant.

2. Heard on the question of admission.

3. This appeal under Section 260A of the Income Tax Act, 1961 (for short 'the Act') is filed by the assessee and pertains to the assessment year 2007-08.

4. Facts giving rise to filing of this appeal in nutshell are that the assessee is an individual deriving income from business, house property and other sources. The assessee filed the return of income for the assessment year 2007-08 declaring a total income of Rs.2,66,299/-. In the course of

scrutiny of the assessment proceeding, the Assessing Officer noticed that assessee has made deposit of an amount of Rs.55,32,222/- in three bank accounts held by the assessee in A.P.Mahesh Cooperative Urban Bank Limited and HDFC Bank Limited. In the absence of any explanation with regard to source of the deposits, the Assessing Officer added the entire amount of Rs.55,32,222/- to the total income.

5. Being aggrieved, the assessee preferred appeal before the Commissioner of Income Tax (Appeals), who affirmed the order passed by the Assessing Officer. The assessee, thereupon, filed an appeal before the Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad (for short 'the Tribunal'). The Tribunal, by order dated 06.12.2012, remitted the matter to the Commissioner of Income Tax (Appeals) to decide the

issue afresh and permitted the assessee to furnish all the details.

6. In pursuance of the order passed by the Tribunal, the Commissioner of Income Tax (Appeals) passed an order afresh, by which order passed by the assessing officer was confirmed *inter alia* on the ground that the assessee neither appeared nor filed any documentary evidence before it though several opportunities were given on 08.04.2013, 06.05.2013, 08.07.2013, 31.07.2013 and 19.08.2013.

7. Being aggrieved, the assessee filed an appeal before the Tribunal. The Tribunal, by order dated 06.12.2019 *inter alia* rejected the prayer made on behalf of the assessee to grant one more opportunity to adduce evidence. The Tribunal noted that eight adjournments have already been granted to the assessee to adduce the material.

Accordingly, the orders passed by the Assessing Officer and the Commissioner of Income Tax (Appeals) were upheld.

8. Learned counsel for the assessee submitted that the assessee ought to have been granted one more opportunity to adduce evidence.

9. We have considered the submissions made by learned counsel for the appellant.

10. In pursuance of the order of remand, the Commissioner of Income Tax (Appeals) granted opportunity several times *viz.*, on 08.04.2013, 06.05.2013, 08.07.2013, 31.07.2013 and 19.08.2013. Thereafter, in the proceeding before the Tribunal also as many as eight adjournments were granted. However, despite adjournment being granted, the assessee neither furnished

any details nor produced any evidence in respect of the deposits made by the assessee. The appeal relates to assessment year 2007-08. Therefore, in the facts and circumstances, in the absence of any explanation from the assessee, the Tribunal rightly inferred that the assessing officer has correctly added a sum of Rs.55,32,222/- in the order of assessment.

11. The impugned order dated 06.12.2019, passed by the Tribunal does not suffer from any infirmity and the findings recorded by the Tribunal, by no stretch of imagination, be termed as perverse. For the foregoing reasons, no substantial question of law arises for consideration in this appeal.

12. Needless to state that the appellant is at liberty to claim under the Direct Tax Vivad se Vishwas Scheme, if so advised.

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13. With the aforesaid liberty, this appeal is dismissed.

No costs.

As a sequel, miscellaneous petitions, pending if any,  
stand closed.

Sd/- K. SRINIVASA RAO  
JOINT REGISTRAR

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SECTION OFFICER

To

1. The Income Tax Appellate Tribunal, Hyderabad Benches "A" Hyderabad
2. The Commissioner of Income Tax (Appeals)- VI Hyderabad
3. The Income Tax Officer, Ward -11 (1), Hyderabad.
4. One CC to SRI. THANNERU CHAITANYA KUMAR Advocate [OPUC]
5. Two CD Copies

Kul/gh

K.R.

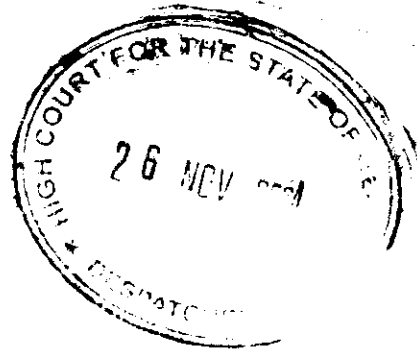


HIGH COURT

DATED:13/11/2024

JUDGMENT

ITTA.No.19 of 2020



DISMISSING THE ITTA

WITHOUT COSTS

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