

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 206/H/2020 Assessment Year: 2016-17		
Vision Life Sciences Pvt. Ltd., Hyderabad. PAN - AACCV 8973C (Appellant)	Vs.	Income-tax Officer, Ward - 17(4), Hyderabad. (Respondent)
Assessee by:	Shri Santi Pawan Kumar for Shri Pawan Chakrapani	
Revenue by:	Shri Rohit Mujumdar	
Date of hearing:	09/06/2021	
Date of pronouncement:	18/06/2021	

ORDER

PER L.P. SAHU, A.M.:

This appeal filed by the assessee is directed against CIT(A) - 5, Hyderabad's order, dated 16/12/2019 for AY 2016-17 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. Brief facts of the case are that the assessee company filed its return of income for the A.Y. 2016-17 on

17.10.2016 admitting income at Rs.18,47,276/-. Subsequently, the case was selected for scrutiny and the assessment was completed vide order u/s.143(3) dated 21.12.2018 by making addition towards Bad Debts Written Off amounting to Rs.64,634/-, addition towards Discounts to customers amounting to Rs;6,02,590/-, addition towards Business Promotion Expenses amounting to Rs.25,93,401/-, addition towards Gifting of Gold coins to customers amounting to Rs.37,50,049/- and addition towards Lower Amount disallowed u/s. 40(a)(ia) amounting to Rs.10,226/- and thereby determined total income of Rs.88,68,176/-.

3. When the assessee preferred an appeal before the CIT(A), the CIT(A) dismissed the appeal of the assessee passing ex-parte order by holding that the appellant failed to appear before the undersigned and substantiate its ground of appeal with evidences.

4. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had decided the matters ex-parte. Therefore, it would be in the interest of justice, the matter may be restored to his file for deciding various grounds of appeals on merits. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the learned AR. We are of the view that

interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) on or before 30th September, 2021 with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

5. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 18th June, 2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Sd/-
(L. P. SAHU)
ACCOUNTANT MEMBER

Hyderabad, Dated: 18th June, 2021.

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Copy to :

1	<i>Vision Life Sciences Pvt. Ltd., D.No. 5-5-35/M113, Mytri Nagar, Kukatpally, Hyderabad.</i>
2	<i>ITO, Ward - 17(4), Signature Towers, Opp. Botanical Gardens, RR Dist., Hyderabad.</i>
3	<i>CIT(A) - 5, Hyderabad.</i>
4	<i>Pr. CIT - 5, Hyderabad</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	