

Accordingly, the case is remitted to the file of CIT(A) with a direction to afford reasonable opportunity of being heard to the assessee and thereafter, decide the appeal on merits.

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

Pronounced in the open court on 11th May, 2018.

**Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Hyderabad, Dated:11th May, 2018.

kv

Copy to:

- 1) *Sama Maheswari, C/o B. Narsing Rao & Co., CAs., Plot No. 554, Road No. 92, Jubilee Hills, Hyd. – 96*
- 2) *ITO, Ward- 8(2), Hyderabad.*
- 3) *CIT(A) - 2, Hyderabad.*
- 4) *The Pr.CIT, - 2, Hyderabad.*
- 5) *The Departmental Representative, I.T.A.T., Hyderabad.*
- 6) *Guard File*