

**THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND SMT. P. MADHAVI DEVI, JUDICIAL MEMBER**

**ITA No. 1497/Hyd/2017
A.Y: 2013-14**

M. Narsing Rao, Hyderabad. PAN- AELPM9134J	vs.	Dy. Commissioner of Income-tax, Circle – 8(1), Hyderabad.
(Appellant)		(Respondent)

Assessee by :	Shri A.V. Raghuram
Revenue by :	Smt. N. Swapna

Date of hearing :	18-06-2018
Date of pronouncement :	21-06-2018

ORDER

PER J. SUDHAKAR REDDY, A.M.:

This is an appeal filed by the assessee directed against the order the Ld. CIT(A) - 2, Hyderabad, dated 27/06/2017 passed u/s 250 of the IT Act, 1961 (the Act), for AY 2013-14.

2. After hearing rival contentions, we find that the ld. CIT(A) has passed an ex-parte order. Shri A.V. Raghuram has produced before this Bench an adjournment petition filed by the assessee before the ld. CIT(A) – 2, Hyderabad on 10/07/2017, seeking time for filing additional ground for invoking the 2nd proviso to section 40(a)(ia) of the Act and also to file written submissions. We find from copy of the adjournment petition that ld. CIT(A) – 2, Hyderabad

had adjourned the case to 28/07/2017 to be heard at 3.15 p.m. While so, the order in question was passed on 27th June, 2017. Thus, this is a clear case of violation of principles of natural justice. Hence, we set aside the matter to the file of the Id. CIT(A) – 2, Hyderabad for fresh adjudication in accordance with law after affording reasonable opportunity of being heard to the assessee in the matter.

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

Pronounced in the open court on 21st June, 2018.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 21st June, 2018.

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Copy to:

- 1) *Shri M. Narsing Rao, C/o S/Shri K. Vasantkumar, AV Raghuram, P. Vinod & M. Neelima Devi, Advocates, 610 Babukhan Estate, Basheerbagh, Hyderabad – 500 001.*
- 2) *DCIT, Circle – 8(1), Hyderabad.*
- 3) *CIT(A) - 2, Hyderabad.*
- 4) *The Pr.CIT, - 2, Hyderabad.*
- 5) *The Departmental Representative, I.T.A.T., Hyderabad.*
- 6) *Guard File*