

आयकर अपीलिय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.125/Viz/2017
(निर्धारण वर्ष/Assessment Year:2009-10)

Sri Gannamani Srinivasa Rao
H.No.55, Green City
Nr Apparel Export Park
Vadlapudi Post
Visakhapatnam 530 046

Vs. ACIT, Circle-4(1)
Visakhapatnam

[PAN : ADCPG 5061G]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से/ Respondent by

: Shri B.Shanti Kumar, AR
: Shri DJP Anand, DR

सुनवाई की तारीख / Date of Hearing

: 12.07.2018

घोषणा की तारीख/Date of Pronouncement

: 18.07.2018

आदेश /ORDER

Per V.DURGA RAO, Judicial Member:

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals), [CIT(A)]-1, Guntur dated 24.10.2016 for the assessment year 2009-10.

2. When this appeal is taken up for hearing, the Ld. Counsel for the assessee has submitted that the Ld.CIT(A) passed ex-parte order and the same may be set aside and alternatively he has submitted that one more opportunity may be given to the assessee to substantiate his case before the Ld.CIT(A). When being asked the Ld.Counsel for the assessee, the reasons for not appearing before the Ld.CIT(A), it is submitted that the assessee is suffering with liver parenchymal disease and subsequently he underwent liver transplantation, therefore, he was not able to appear before the Ld.CIT(A).

3. On the other hand, the Ld.DR strongly supported the order passed by the authorities below.

4. After hearing both the sides and after perusing the medical report filed by the assessee dated 28.11.2014, we find there is a sufficient cause for not appearing before the CIT(A). Therefore, in our opinion, one more opportunity should be given to the assessee to meet the ends of justice. Accordingly, we set aside the order passed by the Ld.CIT(A) and remit the matter back to CIT(A) to adjudicate the issue in accordance with law after giving reasonable opportunity to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purpose.

The above order was pronounced in the open court on 18th July, 2018.

<p>Sd/- (डि.एस. सुन्दर सिंह) (D.S. SUNDER SINGH)</p>	<p>Sd/- (वी.दुर्गा राव) (V. DURGA RAO)</p>
<p>लेखा सदस्य/ACCOUNTANT MEMBER</p>	<p>न्यायिक सदस्य/JUDICIAL MEMBER</p>
<p>विशाखापटणम /Visakhapatnam</p>	
<p>दिनांक /Dated : 18.07.2018</p>	

L.Rama, SPS

आदेश कीप्रतिलि पिअग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Sri Gannamani Srinivasa Rao, H.No.55, Green City Nr Apparel Export Park, Vadlapudi Post, Visakhapatnam 530 046
2. राजस्व/ The Revenue – ACIT, Circle-4(1), Visakhapatnam
3. The Pr.Commissioner of Income Tax-2, Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-1,Guntur
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

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आदेशानुसार / BY ORDER

Sr. Private Secretary
 ITAT, VISAKHAPATNAM