

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

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

**ITA No. 20/VIZ/2018
(Asst. Year : 2013-14)**

ITO, Ward-1(1),
Guntur.

vs. Smt. Kunduru Rama Devi,
Prop : KVS Cotton Ginning
Mill, D.No. 658/1, Workers
Colony, Nallacheruvu,
Etukuru Road, Guntur.

(Appellant)

PAN No. ANJPK 0282 G
(Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.
Department By : Shri Deba Kumar Sonawal, CIT DR

Date of hearing : 06/08/2018.
Date of pronouncement : 17/08/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-1, Guntur, dated 08/01/2018 for the Assessment Year 2013-14.

2. Ground Nos. 1 & 5 are general in nature, no adjudication is required, therefore, same are dismissed.

3. Ground No.2 relates to Id. CIT(A) ought not to give opportunity to the assessee to substantiate her case.

4. We find that Id. CIT(A) has a discretion to provide an opportunity to the assessee to substantiate her case and

therefore, the power of the Id. CIT(A) cannot be questioned.

Thus, this ground of appeal raised by the Revenue is dismissed.

5. Ground Nos. 3 & 4 relate to violation of 46A of the IT Rules, 1962.

6. We find that the Id. CIT(A) has not violated Rule 46A, therefore, this ground of appeal raised by the Revenue is dismissed.

7. In the result, appeal filed by the Revenue is dismissed.

Order Pronounced in open Court on this 17th day of August, 2018.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 17th August, 2018.

vr/-

Copy to:

1. *The Assessee - Smt. Kunduru Rama Devi, Prop : KVS Cotton Ginning Mill, D.No. 658/1, Workers Colony, Nallacheruvu, Etukuru Road, Guntur.*
2. *The Revenue - ITO, Ward-1(1), Guntur.*
3. *The Pr.CIT, Guntur.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.