

**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. 195/VIZ/2017
(Asst. Year : 2009-10)**

Lella Koteswara Rao, vs. ITO, Ward-5(1),
31-6-11, Kurmannapalem Visakhapatnam.
Visakhapatnam.

PAN No. AAVPL 2964 M
(Appellant)

(Respondent)

Assessee by : Shri C. Kameswara Rao – CA
Department By : Shri K.C. Das – Sr. DR

Date of hearing : 17/09/2018.
Date of pronouncement : 17/09/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of Id.CIT(A)-1, Guntur, dated 25/10/2016 for the A.Y. 2009-10.

2. When this appeal is taken up for hearing, learned Authorized Representative for the assessee has submitted that Id. CIT(A), passed an *ex-parte* order and prayed that matter may be set aside to the Id.CIT(A) and one more opportunity may be given to the assessee.

3. On the other hand, learned Departmental Representative has not raised any serious objection.
4. We have heard both the sides, perused the material available on record and orders of the authorities below.
5. We find that Id. CIT(A) passed *ex-parte* order and therefore keeping in view of the submissions made by the learned Authorized Representative for the assessee and also by following the principles of natural justice, one more opportunity should be given to the assessee to pursue the appeal. Thus, we set aside the order passed by the Id.CIT(A) and restore the matter back to the file of Id. CIT(A) directing him to decide the issue afresh after giving affordable opportunity to the assessee.
6. In the result, appeal of the assessee is allowed for statistical purposes.

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

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 17th September, 2018.

vr/-

Copy to:

1. *The Assessee- Lella Koteswara Rao, # 31-6-11, Kurmannapalem, Visakhapatnam.*
2. *The Revenue – ITO, Ward-5(1), Visakhapatnam.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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