

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

M/s. EMESCO BOOKS, vs. ITO, Ward-3(1),
D.No. 28-7-1, NVKR Building, Vijayawada.
Sk. Mohiddin Street,
Governorpet, Vijayawada.

PAN No. AABFE 9960 G
(Appellant)

(Respondent)

Assessee by : Shri M. Chandramouleswara Rao- CA.
Department By : Mrs. Suman Malik – Sr.DR

Date of hearing : 22/11/2018.
Date of pronouncement : 28/11/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Vijayawada, dated 21/03/2017 for the Assessment Year 2009-10.

2. Facts of the case, in brief, are that assessee is a partnership firm engaged in the business of publication and sale of books. The assessee had filed its return of income, and after following due procedure, assessment was completed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'Act').

Subsequently, the Assessing Officer has issued a notice under section 148 of the Act and passed reassessment order under section 147 of the Act on 30/10/2014. The Assessing Officer had made various additions on account of disallowance under section 40(a)(ia) of the Act.

3. On appeal, Id. CIT(A) confirmed the order of the Assessing Officer by observing that notice was issued to Shri M.Chandramouleswara Rao, CA who appeared and the case was heard. Though, Authorized Representative admitted to submit the relevant details as called for, were not furnished till date, hence, appeal was decided *ex parte* on the basis of availed material.

4. On appeal before us, Id. Authorized Representative for the assessee-Shri M. Chandramouleswara Rao, CA who appeared before the Id. CIT(A) submitted that he was not able to file the details as called for by the Id. CIT(A) due to the reason that her mother was admitted in the hospital.

5. On the other hand, Id. Departmental Representative strongly supported the orders of the authorities below.

6. We have heard both the sides, perused the material available on record and orders of the authorities below.

7. The additions made by the Assessing Officer were challenged before the Id. CIT(A) and one Mr. M. Chandramouleswara Rao, CA

appeared and submitted that he will file the relevant details, however, he could not file the same for the reason being that his mother was admitted in the hospital with serious illness, therefore he could not appear before the Id. CIT(A) for a period of three months. By considering the submissions of the Id. Authorized Representative for the assessee- Shri M. Chandramouleswara Rao, CA, we find that it is a fit case to grant one more opportunity to substantiate his case before the Id. CIT(A). Accordingly, we set aside the order passed by the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to pass an order, afresh, in accordance with law after giving proper opportunity to the assessee. It is also directed the assessee to file all the relevant details on the date given by the Id. CIT(A). In view of the above, this appeal filed by the assessee is allowed for statistical purposes.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order Pronounced in open Court on this 28th day of Nov., 2018.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 28th November, 2018.

vr/-

Copy to:

1. *The Assessee-M/s. EMESCO BOOKS, D.No. 28-7-1, NVKR Building, Sk. Mohiddin Street, Governorpet, Vijayawada.*
2. *The Revenue - ITO, Ward-3(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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