

**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. 444/VIZ/2018  
(Asst. Year : 2007-08)**

Vadlamani Annayya Sastry, vs. ITO, Ward-4(2),  
D.No. 37-11-38/5, Visakhapatnam.  
P.R. Gardens, Visakhapatnam.

PAN No. ACDPV 6158 P  
(Appellant)

(Respondent)

Assessee by : Shri I. Kama Sastry- FCA.  
Department By : Mrs. Suman Malik - Sr.DR  
Date of hearing : 29/11/2018.  
Date of pronouncement : 07/12/2018.

**ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-9, Hyderabad, dated 28/06/2013 for the Assessment Year 2007-08.

**2.** When this appeal is taken up for hearing, Id. Authorized Representative for the assessee has submitted that Id. CIT(A) issued a notice for hearing of the appeal on 17/07/2018, and is preponed to 04/07/2018, however, order is passed on 28/06/2018. He submitted that assessee may be given opportunity to substantiate his case before the Id. CIT(A). We also heard Id. Departmental Representative in this regard.

3. We find that Id. CIT(A) passed *exparte* order without giving proper opportunity to substantiate his case much prior to the date of notice. In our opinion, the assessee should be given 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 him to adjudicate the issues and pass necessary orders in accordance with law after affordable opportunity of being heard to the assessee.

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

Order Pronounced in open Court on this 07<sup>th</sup> day of Dec., 2018.

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

sd/-  
**(V. DURGA RAO)**  
Judicial Member

**Dated : 07<sup>th</sup> December, 2018.**

**vr/-**

Copy to:

1. The Assessee - Vadlamani Annaayya Sastry, D.No. 37-11-38/5, P.R. Gardens, Visakhapatnam.
2. The Revenue - ITO, Ward-4(2), Visakhapatnam.
3. The Pr.CIT-2, Visakhapatnam.
4. The CIT(A)-9, Hyderabad.
5. The D.R., Visakhapatnam.
6. Guard file.

By order

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