

**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. 131/VIZ/2019  
(Asst. Year : 2010-11)**

Nimmagadda Atchuta  
Ramaiah, D.No. 30-12-21,  
Nallajerla Vari Street, Tanuku,  
West Godavari District.

vs. ITO, Ward-2,  
Tanuku.

PAN No. ABGPN 2198 D  
(Appellant)

(Respondent)

Assessee by : Shri I. Kama Sastry – CA.  
Department By : Shri D.K. Sonawal – Sr.DR

Date of hearing : 26/04/2019.  
Date of pronouncement : 03/05/2019.

**ORDER**

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

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Rajamahendravaram, dated 15/02/2019 for the Assessment Years 2010-11.

**2.** When this appeal is taken up for hearing, Id. Authorized Representative for the assessee has submitted that the Id. CIT(A) has passed an *ex parte* order on 15/02/2019. When the date is fixed for hearing, the assessee's counsel has to be appeared

before another Id. CIT(A), Visakhapatnam and filed a letter for adjournment. The Id. CIT(A) without considering the adjournment letter, passed *ex parte* order and submitted that same may be set aside and remit the matter back to the Id. CIT(A). The Id. Departmental Representative has not raised any objection.

**3.** We have gone through the order of the Id. CIT(A) and find that the Id. CIT(A) has passed an *ex parte* order on 15/02/2019 simply dismissing the appeal of the assessee. We find that in the interest of justice, one more opportunity should be given to the assessee. In view of the above, the order passed by the Id. CIT(A) is set aside and direct the Id. CIT(A) to pass order afresh after giving proper opportunity of hearing to the assessee. It is also directed the assessee to appear before the Id. CIT(A) when the date is given for hearing without fail. Thus, this appeal filed by the assessee is allowed for statistical purpose.

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

Order Pronounced in open Court on this 03<sup>rd</sup> day of May, 2019.

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

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

**Dated: 03<sup>rd</sup> May, 2019.**

**vr/-**

Copy to:

1. *The Assessee - Nimmagadda Atchuta Ramaih, D.No. 30-12-21, Nallajerla Vari Street, Tanuku, W.G. District.*
2. *The Revenue - ITO, Ward-2, Tanuku.*
3. *The Pr.CIT, Rajamahendravaram.*
4. *The CIT(A), Rajamahendravaram.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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