

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD "SMC" BENCH, HYDERABAD**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER**

**ITA No. 1675/HYD/2018  
(Asst. Year : 2013-14)**

Srikanth Medijala,  
H.No.2-2-124/195, Macha  
Bollaram, Secunderabad.

vs.

ITO, Ward-15(1),  
Hyderabad.

PAN No. AHXPM 9181 G  
(Appellant)

(Respondent)

Assessee by : Shri Mohd. Afzal- Advocate.  
Department By : Mrs. Neeju Gupta - DR

Date of hearing : 15/05/2019.  
Date of pronouncement : 17/05/2019.

**ORDER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-7, Hyderabad, dated 27/04/2018 for the Assessment Year 2013-14.

**2.** When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that due to circumstances beyond his control, he could not appear before the Id.CIT(A). The Id.CIT(A) dismissed the appeal without considering the merits of the case. He further submitted that he may be given one more opportunity to substantiate his case before the Id.CIT(A).

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

**4.** I have heard both the parties, perused the material available on record and gone through the orders of the authorities below.

**5.** In this case, Id.CIT(A) has given as many as 04 opportunities to the assessee to substantiate his case, however, assessee could not appear due to circumstances beyond his control, therefore, Id.CIT(A) dismissed the appeal on the ground that assessee is not interested to pursue the appeal. I find that Id.CIT(A) ought to have been adjudicated the appeal by considering the merits of the case instead of dismissing the appeal on technical ground. Thus, in the interest of justice and also by considering the principles of natural justice, I am of the opinion that one more opportunity should be granted to the assessee to substantiate his case. In view of the above, I set aside the order passed by the Id.CIT(A) and direct him to decide the appeal in accordance with law after giving opportunity of hearing to the assessee. It is also directed the assessee to appear before the Id.CIT(A) on the given date for hearing the appeal. Thus, this appeal filed by the assessee is allowed for statistical purposes.

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

Order Pronounced in open Court on this 17<sup>th</sup> day of May, 2019.

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

**Dated: 17<sup>th</sup> May, 2019.**

**vr/-**

*Copy to:*

1. *The Assessee - Srikanth Medijala, H.No.2-2-124/195, Macha Bollaram, Secunderabad.*
2. *The Revenue-ITO, Ward-15(1), Hyderabad.*
3. *The Pr.CIT-7, Hyderabad.*
4. *The CIT(A)-7, Hyderabad.*
5. *The D.R., Hyderabad.*
6. *Guard file.*

By order

Sr. Private Secretary,  
ITAT, Hyderabad.