

**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. 249/VIZ/2019
(Asst. Year : 2009-10)**

The Salur Co-operative
Urban Bank Ltd., Salur,
Vizianagaram District.

vs.

ITO, Ward-2,
Vizianagaram.

PAN No. AAABT 2678 R
(Appellant)

(Respondent)

Assessee by : Sri C.V.S. Murthy – CA
Department By : Sri P.Srinivasa Murthy, Sr. DR

Date of hearing : 16/07/2019.
Date of pronouncement : 19/07/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals)-6, Hyderabad, dated 01/03/2019 for the A.Y. 2009-10.

2. When this appeal is taken up for hearing, Id. Authorized Representative for the assessee has submitted that Id. CIT(A), passed an *ex-parte* order without considering the merits of the case and prayed that one more opportunity may be given to the assessee.

3. On the other hand, Id. Departmental Representative has submitted that as many as opportunities have been granted by

the Id. CIT(A), but of no avail. Therefore, no further opportunity is required to be given to the assessee and requested to confirm the order of the Id. CIT(A).

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 instead of passing the orders on merits of the case though assessee has not appeared before him. Therefore, keeping in view of the submissions made by the Id. AR 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 the Id. CIT(A) directing him to decide the issue afresh after giving affordable opportunity to the assessee. The assessee is also directed to appear before the Id. CIT(A) when the date is given for hearing.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the open Court on this 19th day of July, 2019.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 19th July, 2019.

vr/-

Copy to:

1. *The Assessee - The Salur Co-operative Urban Bank Ltd., Salur, Vizianagaram District.*
2. *The Revenue - ITO, Ward-2, Vizianagarm.*
3. *The Pr.CIT-1, Visakhapatnam.*
4. *The CIT(A)-6, Hyderabad.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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