

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD  
BENCH "B-SMC", HYDERABAD

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER

	ITA No.194/Hyd/2019		
	Assessment Year: 2007-08		
Chandra Mohan Guvva, Hyderabad. PAN: AHIPG 3854 F	Vs.	Income Tax Officer, Ward-4(2), Hyderabad.	
(Appellant)		(Respondent)	
	Assessee by:	Sri S. Rama Rao	
	Revenue by:	Sri Nilanjan Dey, DR	
	Date of hearing:	30/09/2019	
	Date of pronouncement:	01/10/2019	

ORDER

This appeal is filed by the assessee against the order of the Ld. CIT(A)-6, Hyderabad dated 06/12/2018 in appeal No. 0195/2016-17/B3 CIT(A)-6 passed U/s. 143(3) r.w.s 250(6) of the Act for the assessment year 2007-08.

2. The assessee has raised four grounds in his appeal however, the crux of the issue is that the Ld. CIT (A) has erred by passing an ex-parte order dismissing the appeal of the assessee in limine without condoning the delay in filing the appeal.

3. At the outset, the Ld. AR submitted before us that one more opportunity may be provided to the assessee to present his case before

the Ld. CIT (A) because on the earlier occasion due to unavoidable circumstances the ld. AR could not appear before the Ld. CIT (A) on the date of hearing. The Ld. DR strongly opposed to the submission of the Ld. AR.

4. After hearing the appeal, though I do not find much strength in the arguments advanced by the Ld. AR in the interest of justice, to provide one more opportunity to the assessee of being heard before the Ld. CIT (A), I hereby remit the matter back to the file of the Ld. CIT (A) for *de novo* consideration in order to pass appropriate order in accordance with merit and law on all the grounds raised by the assessee including the issue with respect to condonation of delay in filing the appeal.

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

Pronounced in the open Court on 01<sup>st</sup> October, 2019.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 01<sup>st</sup> October, 2019  
OKK

## Copy to:-

- 1) Chandra Mohan Guvva, H.No. 3-9-6, Sarada Nagar, Ramanthapur, Hyderabad – 500 013.
- 2) Income Tax Officer, Ward 4(2), Income Tax Towers, AC Guards, Hyderabad.
- 3) The CIT(A)-6, Hyderabad
- 4) The Pr. CIT-6, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File