

**IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' B ' Bench, Hyderabad**

Before Smt. P. Madhavi Devi, Judicial Member

ITA No.322/Hyd/2019		
Assessment Year: 2010-11		
Shri Mohd. Mohul Haq, Hyderabad PAN:CJBPM5179E (Appellant)	Vs.	Income Tax Officer Ward 7(2) Hyderabad (Respondent)
Assessee by:	Sri K.A. Sai Prasad	
Revenue by:	Smt.Matta Padma, DR	
Date of hearing:	28/10/2019	
Date of pronouncement:	29/10/2019	

ORDER

This is assessee's appeal for the A.Y 2010-11 against the order of the CIT (A)-3, Hyderabad, dated 13.12.2018.

2. The learned Counsel for the assessee submitted that the assessee had filed the appeal before the CIT (A) and thereafter the appeal was fixed for hearing on 13.8.2018. On 12.12.2018 which was the last date fixed for hearing, the assessee had sought adjournment to file written submissions. However, the CIT (A) has refused the adjournment and has dismissed the assessee's appeal for non-appearance and also on merits of the case without hearing the assessee. He therefore, prayed that the issue may be set aside to the file of the CIT (A) for adjudication of the issue on merits.

3. The learned DR, on the other hand, supported the orders of the CIT (A) and submitted that though sufficient opportunities were given, the assessee did not appear and present

his case before the CIT (A) and therefore, the order of the CIT (A) needs to be confirmed.

4. Having regard to the rival contentions and the material on record, I find that the CIT (A) had fixed the appeal for hearing on a number of times and from 23.10.2018 onwards the assessee had been appearing and had been seeking adjournments. Thus, there have been 4 adjournments sought by the assessee within a span of two months. We find that the CIT (A) had condoned the delay in filing of the appeal before him, but has refused to grant adjournment to the assessee. Taking the said facts into consideration, I am of the opinion that the assessee should be given a fair opportunity of presenting its case. In view of the same, I deem it fit and proper to remand the issue to the file of the CIT (A) for adjudication of the issue on merits afresh.

5. In the results, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 29th October, 2019.

Sd/-

**(P. MADHAVI DEVI)
JUDICIAL MEMBER**

Hyderabad, dated 29th October, 2019.

Vinodan/sps

Copy to:

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- 2 ITO Ward 7(2) Hyderabad
- 3 CIT (A)-3 Hyderabad
- 4 Pr. CIT – 3 Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order