

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'SMC' BENCH : Hyderabad**

Before Smt. P. Madhavi Devi, Judicial Member

**ITA No. 1009/Hyd./2019
Assessment Year: 2014-15**

Sh. Byrapaneni Nageswara Rao
D.No: 18-175/6, Prashanth Nagar
Uppal
Hyderabad

vs. ITO, Ward 15(2)
Hyderabad

PAN: AFXPB5311H

(Appellant)

(Respondent)

For Assesse: None

For Revenue: Sh. Sunku Srinivas, D.R.

Date of Hearing : 31/10/19

Date of Pronouncement : 07/11/19

ORDER

This is assessee's appeal for A.Y. 2014-15 against the order of the Ld.CIT(A)-8, Hyderabad dated 13.02.2019.

2. I find that the assessment order was passed u/s 144 of the Income Tax Act, 1961 (the Act) and the appeal was dismissed for non-appearance of assessee. The CIT(A) has not discussed or decided the appeal on merits of the case. Therefore, I deem it fit and proper to set aside the order of the CIT(A) and direct her to decide the appeal on merits.

3. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in Open Court on 07th November, 2019.

Sd/-

**(P MADHAVI DEVI)
JUDICIAL MEMBER**

Dated: 07th November, 2019.

**GMP*

Copy forwarded to:

1. Sri Byrapaneni Nageswara Rao, D.No.18-175/6, Prashanth Nagar, Uppal, Hyderabad – 500 039.
2. ITO, Ward 15(2), Hyderabad.
3. CIT(A)-8, Hyderabad.
4. Pr.CIT-7, Hyderabad.
4. D.R. ITAT Hyderabad
5. Guard File

// C o p y //

1.	Draft dictated on	31/10/19
2.	Draft placed before the author	01/11/19
3.	Draft placed before the second Member	
4.	Draft approved by second Member	
5.	Approved Draft comes to SrPS	
6.	Kept for Pronouncement	07/11/19
7.	File sent to Bench Clerk	