

**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. 91/VIZ/2019
(Asst. Year : 2007-08)**

M/s. K. Latcha Reddy and vs. ITO, Ward-3,
M.Venkata Reddy, Rajahmundry.
D.No.81-21-10, Prakash
Nagar, Rajamahendravaram.

PAN No. AADFK 3682 P (Appellant) (Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.
Department By : Shri D. Manoj Kumar, Sr.DR

Date of hearing : 05/11/2019.
Date of pronouncement : 08/11/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Rajamahendravaram, dated 27/12/2018 for the Assessment Year 2007-08.

2. When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that the Id. CIT(A) simply dismissed the appeal of the assessee without examining the merits of the case

and submitted that the remit the matter back to the Id. CIT(A) for adjudication.

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

4. We have heard both the sides and perused the material available on record. We find that the Id. CIT(A) simply dismissed the appeal without adjudicated the same on merits. We therefore, set aside the order of the Id. CIT(A) and direct him to adjudicate the appeal on merits after being given opportunity of hearing to the assessee. The assessee is also directed to appear before the Id. CIT(A) on the date given for hearing without fail. Thus this appeal filed by the assessee is allowed for statistical purpose.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order Pronounced in open Court on this 08th day of Nov., 2019.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 08th November, 2019.

vr/-

Copy to:

1. *The Assessee – M/s. K. Latcha Reddy and M.Venkata Reddy, D.No.81-21-10, Prakash Nagar, Rajamahendravaram.*
2. *The Revenue – ITO, Ward-3, Rajahmundry.*
3. *The Pr.CIT, Rajamahendravaram.*
4. *The CIT(A), Rajamahendravaram*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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