

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

Before Smt. P. Madhavi Devi, Judicial Member

ITA No.1180/Hyd/2017		
Assessment Year: 2011-12		
M/s. Sasya Associates Kurnool PAN:ABKFS6660B (Appellant)	Vs.	Income Tax Officer Ward-1 Kurnool (Respondent)
Assessee by:	Sri T. Chaitanya Kumar	
Revenue by:	Sri Nilanjan Dey, DR	
Date of hearing:	14/11/2019	
Date of pronouncement:	21/11/2019	

ORDER

This is assessee's appeal for the A.Y 2011-12 against the order of the CIT (A)-Kurnool, dated 19.04.2017.

2. At the outset it is seen that none appeared for the assessee before the CIT (A) and therefore, the CIT (A) has upheld the order of the AO and accordingly dismissed the assessee's appeal and the assessee is in second appeal before the Tribunal.

3. The learned Counsel for the assessee, therefore, prayed that the issue may be remanded to the file of the CIT (A) to consider and adjudicate the appeal of the assessee on merits.

4. The learned DR was also heard, who did not seriously object to the remand. In view of the same, the order of the CIT (A) is set aside and the CIT (A) is directed to dispose of the appeal on merits after considering the assessee's submissions and also the

evidence filed by the assessee. Needless to mention that the assessee shall be given a fair opportunity of hearing and the assessee shall cooperate with the CIT (A) for early disposal of its appeal.

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

Order pronounced in the Open Court on 21st November, 2019.

Sd/-

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

Hyderabad, dated 21st November, 2019.

Vinodan/sps

Copy to:

- 1 Sasya Associates, C/o K. Sreenivasan, Partner, Ramanatham & Rao, C.As, Flat No.302, Kala Mansion, Sarojini Devi Road, Secunderabad 500003
- 2 ITO Ward-1 Kurnool
- 3 CIT (A)-Kurnool
- 4 Pr. CIT - Kurnool
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order