

**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. 410/VIZ/2019
(Asst. Year : 2014-15)**

Ganesh Kumar Vasupalli,
D.No. 38-40-18/7, 104,
Area Industrial Estate,
Visakhapatnam.

vs. ACIT, Circle-4(1),
Visakhapatnam.

PAN No. ACBPV 4877 B
(Appellant)

(Respondent)

Assessee by : Shri C.V.S. Murthy – FCA.

Department By : Shri B.Rama Krishna– Sr.DR

Date of hearing : 10/12/2019.

Date of pronouncement : 11/12/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-6, Hyderabad, dated 13/03/2019 for the Assessment Year 2014-15.

2. There is a delay of 17 days in filing this appeal. The assessee has filed an affidavit. We have gone through the same and find that there is a sufficient cause to condone the delay. Accordingly, delay is condoned.

3. So far as merits of the case is concerned, Id.AR has submitted that before the Id. CIT(A) he requested to adjourn the appeal, however, Id. CIT(A) without considering the request, passed *ex parte* order. Thus, he submitted that order of the Id.CIT(A) may be set aside and remit the matter back to the file of the Id. CIT(A) to appear before him.

4. On the other hand, Id.DR relied on the orders of the authorities below.

5. We have considered the request made by the assessee and find that the order passed by the Id. CIT(A) is an *ex parte* order. In the interest of justice and also by considering the principles of natural justice, one more opportunity should be given to the assessee. Thus, the order of the Id. CIT(A) is set aside and remit the matter back to him to decide the appeal on merits after hearing 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.

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

Order Pronounced in open Court on this 11th day of Dec., 2019.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 11th December, 2019.

vr/-

Copy to:

1. *The Assessee - Ganesh Kumar Vasupalli, D.No. 38-40-18/7, 104, Area Industrial Estate, Visakhapatnam.*
2. *The Revenue -ACIT, Circle-4(1), Visakhapatnam.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-6, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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