

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "SMC" BENCH, VISAKHAPATNAM**

BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER

**ITA No. 251/VIZ/2019
(Asst. Year : 2012-13)**

Premraj Rayepudi,
Flat No. 301, Majonita
Paradise, Plot No. 66,
Dattatreya Colony, Asifnagar,
Hyderabad.

vs. ACIT, Circle-1(1),
Vijayawada.

PAN No. ANZPR 8948 J
(Appellant)

(Respondent)

Assessee by : Shri M. Madhusudan, CA.
Department By : Smt. U.Mini Chandran,Sr.DR

Date of hearing : 16/12/2019.
Date of pronouncement : 08/01/2020.

ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Vijayawada, dated 14/02/2019 for the Assessment Year 2012-13.

2. When this appeal is taken up for hearing, Id.AR has submitted in detail that he could not appear before the Id. CIT(A) due to circumstances beyond his control and prayed for one more opportunity may be given to the assessee to substantiate his case.

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

4. We have heard both the sides and perused the material available on record. We have considered the submissions made by the Id.AR at the time of hearing and find that there is a sufficient cause for the assessee not to appear before the Id.CIT(A). In our opinion, in the interest of justice as well as on the grounds of principles of natural justice, one more opportunity should be given to the assessee to substantiate his case before the Id. CIT(A). Therefore, we set aside the order passed by the Id.CIT(A) and remit the matter back to him to adjudicate the appeal of the assessee afresh after being heard to the assessee. The assessee is also directed to appear before the Id. CIT(A) on the date given for hearing without fail and to file necessary documents, if any. 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 Jan., 2020.

Sd/-
(V. DURGA RAO)
Judicial Member

Dated: 08th January, 2019.

vr/-

Copy to:

1. *The Assessee - Premraj Rayepudi, Flat No. 301, Majonita Paradise, Plot No. 66, Dattatreya Colony, Asifnagar, Hyderabad.*
2. *The Revenue - ACIT, Circle-1(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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