

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

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

**ITA No. 1498/HYD/2017
(Asst. Year : 2007-08)**

M/s. Rakesh Constructions,
Plot No. 14, Vidyut Nagar,
Anantapur.

vs.

ITO, Ward-2,
Anantapur.

PAN No. AACFR 1169 Q
(Appellant)

(Respondent)

Assessee by : Shri B. Shanthi Kumari- AR.
Department By : Shri Nilanjan Dey - Sr.DR

Date of hearing : 04/12/2019.
Date of pronouncement : 22/01/2020.

ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Kurnool, dated 17/04/2017 for the Assessment Year 2007-08.

2. When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that due to family problems, assessee could not appear before the Id. CIT(A) and submitted that one more opportunity may be given to the assessee to substantiate his case before the Id. CIT(A).

3. On the other hand, learned Departmental Representative has submitted that as many as opportunities have been granted by

the Id. CIT(A), but of no avail. Therefore, no further opportunity is required to be given to the assessee and requested to confirm the order of the Id. CIT(A).

4. I have heard both the sides and perused the material available on record. I find that assessee could not appear before the Id. CIT(A) due to some family problems. In the interest of justice, one more opportunity should be granted to the assessee to substantiate his case before the Id. CIT(A). Thus, I set aside the order of the Id. CIT(A) and direct him to decide the appeal *denovo* in accordance with law after providing reasonable opportunity of hearing to the assessee. I also direct the assessee to appear before the Id. CIT(A) and file all the details, if any, on the date is 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 on this 22nd day of Jan., 2020.

Sd/-
(V. DURGA RAO)
Judicial Member

Dated: 22nd January, 2020.

vr/-

Copy to:

1. *The Assessee – M/s. Rakesh Constructions, Plot No. 14, Vidyut Nagar, Anantapur.*
2. *The Revenue – ITO, Ward-2, Anantapur.*
3. *The Pr.CIT, Kurnool.*
4. *The CIT(A), Kurnool.*
5. *The D.R., Hyderabad.*
6. *Guard file.*

By order

Sr. Private Secretary,
ITAT, Visakhapatnam.