

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

BEFORE SHRI C.M. GARG, JM & SHRI L.P. SAHU, AM

आयकर अपील सं./ITA No.101/CTK/2020

(निर्धारण वर्ष / Assessment Year :2011-2012)

Mr. Veera Chandra Reddy Vs. ACIT, Balasore Circle, Balasore	Seshareddy, C/o Diddi & Co., Chartered Accountants, Flat No.205, Cyber Residency, Above Indian Bank, Gachibowli, Indra Nagar, Hyderabad-500032
PAN No. : ALBPS 6296 E	

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri S.K.Bandyopadhyay, DR

सुनवाई की तारीख / Date of Hearing	:	17/06/2020
घोषणा की तारीख/Date of Pronouncement	:	17/06/2020

आदेश / ORDER

Per L.P.Sahu, AM:

This appeal is filed by the assessee against the order dated 29.11.2019 passed by the CIT(A), Cuttack for the assessment year 2011-2012.

2. None appeared on behalf of the assessee even the case was called for hearing on second round. Therefore, the Bench proceeded to dispose of the appeal of the assessee after considering the submissions of ld. DR and the material evidence available on record.

3. Ld. DR relied on the order of CIT(A) and submitted that the assessee has deliberately not appeared before the CIT(A). Therefore, the CIT(A) has passed order after considering the material available on record. Hence, the appeal of the assessee deserves to be dismissed.

4. After considering the submissions of ld. DR and perusing the relevant material placed in the record of the Tribunal, we find that the ld. CIT(A) has passed the impugned order ex-parte. Considering the facts and circumstances of the case and in the interest of justice, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the submissions of the assessee. Needless to say, the assessee shall be provided reasonable opportunity of hearing. The assessee is also directed to appear before the CIT(A) positively and cooperate with the CIT(A) in early disposal of the case.

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

Order pronounced in the open court on 17/06/2020.

Sd/-
(C.M.GARG)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(L.P.SAHU)

लेखा सदस्य / ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 17/06/2020

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Mr. Veera Chandra Reddy Seshareddy,
C/o Diddi & Co.,
Chartered Accountants,
Flat No.205, Cyber Residency,
Above Indian Bank, Gachibowli, Indra Nagar,
Hyderabad-500032
2. प्रत्यर्थी / The Respondent-
ACIT, Balasore Circle, Balasore
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack