

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**
(Through web-based video conferencing platform)

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 680/VIZ/2019
(Asst. Year : 2014-15)**

Mandava Sri Satya Kalyan,
D.No. 70-4-28/A, Siddartha
Nagar, Kakinada.

vs.

ITO, Ward-1,
Kakinada.

PAN No. ALXPM 3357 N
(Appellant)

(Respondent)

Assessee by : Shri G.V.N. Hari, Advocate
Department By : Shri B.Rama Krishan, Sr.DR

Date of hearing : 29/07/2020.
Date of pronouncement : 29/07/2020.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of Id.CIT(A)-2, Guntur, dated 10/10/2019 for the A.Y. 2014-15.

2. When this appeal is taken up for hearing, learned counsel for the assessee has submitted that Id. CIT(A), passed an *ex-parte* order and prayed that matter may be set aside to the Id.CIT(A) and one more opportunity may be given to the assessee.

3. On the other hand, Id.DR has submitted that as many as opportunities have been granted by the Id. CIT(A), which were not utilized by the assessee. Therefore, no further opportunity is required to be given and requested to confirm the order of the Id.CIT(A).

4. We have heard both the sides, perused the material available on record and orders of the authorities below.

5. We find that Id. CIT(A) passed *ex-parte* order and therefore keeping in view of the submissions made by the learned counsel for the assessee and also by following the principles of natural justice, one more opportunity should be given to the assessee to pursue the appeal. Thus, we set aside the order passed by the Id.CIT(A) and restore the matter back to the file of Id. CIT(A) directing him to decide the appeal afresh after giving affordable opportunity to the assessee.

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

Order Pronounced in the open Court on this 29th day of July, 2020.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 29th July, 2020.

vr/-

Copy to:

1. *The Assessee-Mandava Sri Satya Kalyan, D.No. 70-4-28/A, Siddartha Nagar, Kakinada.*
2. *The Revenue – ITO, Ward-1, Kakinada.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-2, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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