

**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. 82/VIZ/2020
(Asst. Year : 2011-12)**

The Sub-Registrar,
Sarpavaram, Kakinada (Rural),
East Godavari District.

vs.

Director of Income
Tax (Intelligence),
Hyderabad.

PAN No. AAAGS 3001 C
(Appellant)

(Respondent)

Assessee by : None

Department By : Smt. U. Minichandran, Sr. DR

Date of hearing : 21/09/2020.

Date of pronouncement : 21/09/2020.

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 26/08/2019 for the A.Y. 2011-12.

2. When this appeal is taken up for hearing, we noticed that Id.CIT(A) passed an *ex-parte* order without giving opportunity of hearing to the assessee.

3. Learned Departmental Representative 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 to the assessee and requested to confirm the order of the Id.CIT(A).

4. We have perused the material available on record and orders of the authorities below.

5. We find that Id. CIT(A) passed *ex-parte* order therefore 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 purpose.

Order Pronounced in open Court on this 21st day of Sep., 2020.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 21st September, 2020.

vr/-

Copy to:

1. *The Assessee- The Sub-Registrar, Sarpavaram, Kakinada (Rural), East Godavari District.*
2. *The Revenue - Director of Income Tax (Intelligence), Hyderabad.*
3. *The CIT(A)-2, Visakhapatnam.*
4. *The D.R., Visakhapatnam.*
5. *Guard file.*

By order

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