

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

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

**I.T.A. No. 111 & 112/VIZ/2020
(Asst. Years : 2014-15)**

Neeli Satya Bangara Raju,
1-33,Salipeta Veedhi, Old
Pendurthi, Visakhapatnam.

vs. ITO, Ward-5(1),
Visakhapatnam.

PAN No. AQBPN 6353 Q
(Appellant)

(Respondent)

Assessee by : Shri C.Kameswara Rao, CA.
Department By : Shri B.Rama Krishna, Sr.DR

Date of hearing : 25/11/2020.
Date of pronouncement : 26/11/2020.

ORDER

These appeals by the assessee are directed against the separate orders of Commissioner of Income Tax (Appeals)-2, Guntur, both dated 11/10/2019 for the Assessment Year 2014-15.

2. In both the appeals there is a delay of 63 days. I have gone through the affidavit filed by the assessee and find that there is a sufficient cause to condone the delay. Accordingly, delay is condoned.

3. So far as merits of the case is concerned, I find that Id.CIT(A) passed *exparte* order. When we asked the Id.AR why

you have not appeared before the Id. CIT(A) he submitted that he is having serious health problems and family disputes, therefore he could not appear before the Id. CIT(A). In view of the statement given made by the Id.AR, I find that one more opportunity should be given to the assessee to substantiate his case before the Id. CIT(A) to decide the appeal on merits. Therefore, I set aside the order passed by the Id. CIT(A) and remit the matter back to the file of Id. CIT(A) to adjudicate afresh in accordance with law. I also direct the assessee to appear before the Id. CIT(A) on the date is given for hearing. Thus, this appeal filed by the assessee is allowed for statistical purpose.

4. Same is the case in ITA No. 112/VIZ/2020 also, therefore my decision in ITA No. 111/VIZ/2020 shall apply *mutatis mutandis* to this appeal also.

5. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

Order Pronounced in open Court on this 26th day of Nov., 2020.

Sd/-
(V. DURGA RAO)
Judicial Member

Dated: 26th November, 2020.

vr/-

Copy to:

1. *The Assessee - Neeli Satya Bangara Raju, 1-33,Salipeta Veedhi, Old Pendurthi, Visakhapatnam.*
2. *The Revenue – ITO, Ward-5(1), Visakhapatnam.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-2, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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