

**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**

**I.T.A. No. 170/VIZ/2020
(Asst. Year : 2012-13)**

M/s. Sri Venkateswara Enterprises, D.No. 3-2/13, D.B.V. Raju Villa, Diwancheruvu, Rajanagaram Mandal, East GodavariDist. vs. ITO, Ward-2(3), Rajahmundry.

PAN No. ABUFS 3986 L
(Appellant)

(Respondent)

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

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

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-1, Visakhapatnam, dated 16/07/2020 for the Assessment Year 2012-13.

2. Facts of the case are that assessee is in the business of trading rice mill, filed its return of income declaring total income of Rs. 2,80,340/-. The return filed initially processed u/sec.

143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'Act'). Subsequently, the case of the assessee was selected for scrutiny under CASS. The AO after following due procedure, assessment was completed u/sec. 144 dated 30/03/2015. During the course of assessment proceedings, the AO asked the assessee to file the bills, vouchers and other information, however assessee could not appear before the AO. Therefore, the AO passed order u/sec. 144 of the Act. Even before the Id. CIT(A) assessee not appeared, therefore Id. CIT(A) confirmed the order of the AO.

3. On being aggrieved, assessee is in appeal before this Tribunal.

4. Counsel for the assessee has submitted that due to Covid-19, assessee could not appear before the AO though he filed an appeal for the same reason but not appeared before the Id.CIT(A) also and the Id. CIT(A) dismissed the appeal of the assessee. Therefore, requested the bench to give one more opportunity to pursue the appeal.

5. Ld.DR has not raised any objection.

6. We have considered the arguments of both the parties. We find that there is a reasonable cause to prevent the assessee not to appear before the authorities below. Therefore, it is reasonable to give one more opportunity to the assessee to substantiate its

case before the AO. Thus, we set aside the order passed by the Id. CIT(A) and remit the matter back to the AO with a direction to adjudicate the matter *denovo* after considering the material filed by the assessee. Thus, this appeal filed by the assessee is allowed for statistical purpose.

7. In the result, appeal filed by the assessee is allowed for statistical purpose.

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

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 26th November, 2020.

vr/-

Copy to:

1. *The Assessee - M/s. Sri Venkateswara Enterprises, D.No. 3-2/13, D.B.V. Raju Villa, Diwancheruvu, Rajanagaram Mandal, East Godavari Dist.*
1. *The Revenue -ITO, Ward-2(3), Rajahmundry.*
2. *The Pr.CIT-1, Visakhapatnam.*
3. *The CIT(A)-1, Visakhapatnam.*
4. *The D.R., Visakhapatnam*
5. *Guard file.*

By order

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