

**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

**ITA No. 193/VIZ/2020
(Asst. Year : 2017-18)**

Kasinathan Ravi Shankar,
Flat No.202, Ridge Wood
Residency, Aswini Colony, West
Marredpally, Secunderabad.

vs. ITO, Ward-1(1),
Vijayawada.

PAN No. AEAPK 9110 P
(Appellant)

(Respondent)

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

Date of hearing : 26/11/2020.
Date of pronouncement : 27/11/2020.

ORDER

This is an appeal filed by the assessee against the order of Id.CIT(A), Vijayawada, dated 27/04/2019 for the A.Y. 2017-18.

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, hence, 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 not raised any objection.

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

5. I 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, I 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 the open Court on this 27th day of Nov., 2020

Sd/-
(V. DURGA RAO)
Judicial Member

Dated : 27th November, 2020.

vr/-

Copy to:

1. *The Assessee- Kasinathan Ravi Shankar, Flat No.202, Ridge Wood Residency, Aswini Colony, West Marredpally, Secunderabad.*
2. *The Revenue - ITO, Ward-1(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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