

**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. 122/VIZ/2020
(Asst. Year : 2012-13)**

Jeeva Margamu,
D.No. 17-24-30, Manchalavari
Street, Pezzonipet, Vijayawada.

vs.

ITO (Exemptions),
Rajahmundry.

PAN No. AABTJ 2377 E
(Appellant)

(Respondent)

Assessee by : None

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), Kurnool, dated 10/12/2019 for the A.Y. 2012-13.

2. When this appeal is taken up for hearing, I noticed that Id.CIT(A) passed an *ex-parte* order without discussing on the merits of the case.

3. Ld.DR has submitted that as many as opportunities have been granted by the Id. CIT(A), but of no avail hence, requested to dismiss the appeal of the assessee.

4. I have heard Id.DR and 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 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 purposes.

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 - Jeeva Margamu, D.No.17-24-30, Manchalavari Street, Pezzonipet, Vijayawada.*
2. *The Revenue - ITO (Exemptions), Rajahmundry.*
3. *The CIT (Exemptions), Hyderabad.*
4. *The CIT(A), Kurnool.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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