

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 156/VIZ/2020
(Asst. Year : 2013-14)**

Budhyaraju Venkata
Suryanarayana Raju,
D.No. 4-8, Main Road,
Rachapalli, Prathipadu (M),
East Godavari District.

Vs. ITO, Ward-4(2)
Visakhapatnam.

PAN No. BBVPB 0517 N
(Appellant)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA
Department by : Shri B.Satyanarayana Raju, Sr.DR

Date of hearing : 16/02/2021.
Date of pronouncement : 16/02/2021.

ORDER

PER N.K. CHOUDHRY, JUDICIAL MEMBER

This appeal has been preferred by the assessee against the order dated 15/10/2019 impugned herein passed by the Id.CIT(A)-2, Guntur u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as "Act") for the A.Y. 2013-14.

2. Facts in detail of the case are already summarised in the orders passed by the authorities below, hence, for the cost of

repetition which are not reproduced herein. In this case, the Assessee's return of income for the A.Y. 2013-14 filed electronically, came under scrutiny. Statutory notices have been issued by the AO, however, the Assessee failed to respond any of the notices and therefore the AO made the addition of Rs.17,57,252/- on the basis of Form No.26AS against which the Assessee preferred the first appeal before the Id. CIT(A).

3. Heard the parties and perused the material available on record. From the impugned order, it reflects that though notices of hearing u/sec. 250A were issued on various occasions, however, the Assessee failed to comply with the same and neither attended the appellate proceedings nor filed any written submissions and therefore, on the basis of mismatch of Form No.26AS the Id. CIT(A) dismissed the appeal of the Assessee.

We realise that in this case, proper clarifications from the Assessee and verification by the AO is very much necessary and crucial for proper and real adjudication of the case, hence, considering the peculiar facts and circumstances of the case, we are inclined to set aside the order under challenge and therefore this case is remanded to the file of the AO to pass the assessment order afresh in accordance with law, suffice to say while affording proper and reasonable opportunity of being heard to the Assessee.

4. The Assessee is directed to appear before the AO as and when would be required and in any case further default, the Assessee shall not be entitled for any leniency and the AO shall be at liberty to decide the case of the Assessee as per law.

5. In the result, appeal filed by the Assessee is allowed for statistical purposes.

Order Pronounced in open Court on this 16th day of Feb., 2021.

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

sd/-
(N.K. CHOUDHRY)
Judicial Member

Dated: 16th February, 2021.

vr/-

Copy to:

- 1. The Assessee - Budhyaraju Venkata Suryanarayana Raju, D.No. 4-8, Main Road, Rachapalli, Prathipadu (M), East Godavari District.*
- 2. The Revenue - ITO, Ward-4(2), Visakhapatnam.*
- 3. The Pr.CIT-2, Visakhapatnam.*
- 4. The CIT(A)-2, Guntur.*
- 5. The D.R., Visakhapatnam.*
- 6. Guard file.*

By order

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