IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'SMC' BENCH : Hyderabad

(Through Video Conference)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

ITA No. 593/Hyd./2020
Assessment Year: 2016-17

Bhagawan Sri Bala Saibaba Central Trust Kurnool [PAN: AAATB3818R]	vs.	ITO Exemption Ward Tirupathi
(Appellant)		**(Respondent)**

For Assessee: Sri Pawan Kumar Chakrapani, AR
For Revenue: Smt. N. Esther, D.R.

Date of Hearing : 23/03/2021
Date of Pronouncement : 30/03/2021

O R D E R

This assessee's appeal for A.Y. 2016-17 arises against the Commissioner of Income Tax (Appeals) '[CIT(A)]' Kurnool's order dated 31.01.2020 passed in case no.10387/2018-19 in proceedings u/s 143(3) of the Income Tax Act, 1961 [in short 'the Act'].

Heard both the parties. Case file perused.

2. It emerges at the outset that the CIT(A)'s lower appellate order under challenge has been passed ex parte and more particularly for the reason given in para 2.1 that the assessee had been served the relevant hearing notice on 26.12.2018. It is thus an instance wherein assessee was provided a single denied opportunity of hearing only. Faced with this situation, I deem it appropriate to restore assessee's instant lis and grounds canvassed herein

back to CIT(A) for his fresh adjudication on merits within three effective opportunities of hearing. Learned counsel undertakes on behalf of assessee that he shall now appear before the CIT(A) on or before 31st August,2021 with all the relevant evidences; at his own risk and responsibility. Ordered accordingly.

This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in Open Court on 30/03/2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Dated: 30th March, 2021

- *gmv*

Copy of Order forwarded to:
1. M/s Bhagawan Sri Balasaibaba Central Trust, 64-43-B-17/A, Srinilayam, Gaganmahal Colony, Fort, Kurnool 518 001 (AP)
2. ITO, Exemptions Ward, Tirupathi
3. ACIT, Exemptions, Vijayawada
4. CIT(A), Kurnool
5. Pr.CIT /CIT(Exemptions), Hyd.
6 D.R. ITAT Hyderabad
7. Guard File