

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1793/H/2019 Assessment Year: 2015-16		
Appa Rao Jaladi, Patancheru.  PAN - AZIPJ 8296J	Vs.	Asst. Commissioner of Income-tax, Circle - 8(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Smt. S. Sandhya
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		01/07/2021
Date of pronouncement:		05/07/2021

**ORDER**

**PER L.P. SAHU, A.M.:**

This appeal filed by the assessee is directed against CIT(A) - 2, Hyderabad's order, dated 20/08/2019 for AY 2011-12 involving proceedings u/s 144 of the Income Tax Act, 1961 ; in short "the Act".

2. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had

decided the matters ex-parte. Therefore, it would be in the interest of justice, the matter may be restored to his file for deciding various grounds of appeals on merits. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) on or before 30<sup>th</sup> October, 2021 with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

5. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 5<sup>th</sup> July, 2021.

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

**Sd/-**  
**(L. P. SAHU)**  
**ACCOUNTANT MEMBER**

Hyderabad, Dated: 5<sup>th</sup> July, 2021.

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*Copy to :*

<i>1</i>	<i>Appa Rao Jaladi, G-5, V.K. Plaza, 1<sup>st</sup> Phase, Jayalakshmi Nagar, Beeramguda 10 &amp; 11 Road, Ameenpur Village, Patancheru Mandal, Sangareddy Dist.</i>
<i>2</i>	<i>ACIT, Circle - 8(1), Signature Towers, Kondapur, Hyderabad.</i>
<i>3</i>	<i>CIT(A) - 2, Hyderabad.</i>
<i>4</i>	<i>Pr. CIT - 2, Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad.</i>
<i>6</i>	<i>Guard File.</i>