

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A": HYDERABAD**

**(THROUGH VIRTUAL CONFERENCE)**

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

ITA No. 977/H/2019 Assessment Year: 2012-13		
Smt. Koka Sai Sujatha Hyderabad [PAN: AHXPK7978F]	Vs.	Income Tax Officer Ward 10(2) Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Shri A. Venkata Rao	
Date of hearing:	18/08/2021	
Date of pronouncement:	24/08/2021	

**ORDER**

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

This appeal filed by the assessee is directed against CIT(A) – 6, Hyderabad’s order, dated 29/03/2019 for AY 2012-13 involving proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 [in short “the Act”].

2. None appeared on behalf of the assessee. Heard ld.DR Sri A. Venkata Rao on behalf of the Revenue.

3. However, in the grounds of appeal the assessee pointed out that the ld.CIT(A) has erred in passing ex parte order

which is contrary to provisions u/s 250(6) of the Act and violation of principle of natural justice.

3.1. Ld.DR did not bring any contrary material on record.

4. We have considered the facts of the case and grounds of appeal. As assessee submitted in his grounds of appeal that the CIT(A) has passed ex parte order, 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> November, 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 24<sup>th</sup> August, 2021.

**Sd/-**

**(S.S. GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**

**(L. P. SAHU)**  
**ACCOUNTANT MEMBER**

Hyderabad  
Dated: 24<sup>th</sup> August, 2021.  
*\*gmv*

*Copy to :*

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<i>4</i>	<i>CIT(A) - 6, Hyderabad.</i>
<i>5</i>	<i>Pr. CIT - 6, Hyderabad</i>
<i>6</i>	<i>ITAT, DR, Hyderabad.</i>
<i>7</i>	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	