

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'A' BENCH, HYDERABAD.**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER
(Through Virtual Hearing)**

**ITA Nos.172 & 173/Hyd/2021
(Assessment Years : 2014-15 & 2011-12)**

1. Shri Kishore Kumar Jain,
Narsapur-534275
PAN ACWPK3287H

2. Shri Praveen Kumar Jain,
Narsapur-534275
PAN ACKPP 6359H

.....Appellants.

Vs.

Dy. Commissioner of Income Tax,
Central Circle 1(2), Hyderabad.

.....Respondent.

Appellant By : None.

Respondent By : Shri Paruchuri Dinesh. (D.R.)

Date of Hearing : 20.10.2021.

Date of Pronouncement : 29.10.2021.

O R D E R

Per Shri S.S. Godara, J.M. :

These twin assessee's' as many appeals for Assessment Year 2014-15 and 2011-12 arise against the CIT(A)-11 separate orders; both dated 24.02.2021 passed in case Nos.10423/2019-20 and 10412/2019-20; respectively

involving proceedings u/s. 271(1)(c) of the Income Tax Act, 1961 ('the Act').

2. Cases called twice. None appeared at assessee's behest. We, therefore proceed exparte against both these appeals.

3. It emerges from a perusal of both the case files as well as with the able assistance coming from the Revenue's side that the CIT(A)'s orders under challenge; declining admission of the lower appeal on account of contention rejected on 10.02.2021; have been passed exparte without even indicating as to whether the taxpayers herein had been served the relevant notices or not. Coupled with this, it is also a fact that the CIT(A) has passed his orders in Covid pandemic time. Faced with this situation, we deem it appropriate to restore both the instant appeals back to the CIT(A) for his afresh adjudication on merits after affording adequate opportunity of hearing to these assesseees' to explain the corresponding delay; if any, in the three effective opportunities of hearing. Ordered accordingly.

4. Both these assessee's appeals are allowed for statistical purposes in above terms.

Order pronounced in the open court on 29th Oct., 2021.

Sd/-

(L.P. SAHU)
Accountant Member

Sd/-

(S.S. GODARA)
Judicial Member

Hyderabad, Dt.29.10.2021.

* Reddy gp

Copy to :

1.	i) Shri Praveen Kumar Jain, 5-7-48/A, Bank of India Street, Narsapur-534275. ii) Shri Kishore Kumar Jain, 5-9/6-32, Tailorpetta, Main Road, Narsapur-534275.
2.	DCIT, Central Circle 1(2), Hyderabad.
3.	Pr. C I T (Central), Hyderabad.
4.	CIT(Appeals)-11, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.