

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

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

ITA No.36/Hyd/2022 (Assessment Year : 2017-18)		
Ms. Aparna Yedula, Hyderabad. PAN ALVPY9284G	Vs.	Income Tax Officer, Ward 4(3), Hyderabad.
Appellant		Respondent

Appellant By : None.

Respondent By : Shri Jeevanlal Lavidiya, (D.R.)

Date of Hearing : 10.03.2022.

Date of Pronouncement : 15.03.2022.

ORDER

This assessee's appeal for the Asst. Year 2017-18 arise from the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi's order dt.05.11.2021 passed in the case No. ITBA/NFAC/S/250/2021-22/1036738603(1) involving proceedings under Section 143(3) of Income Tax Act, 1961 ('the Act').

None appeared on behalf of the assessee, therefore, case was heard exparte. Heard learned DR.

2. The assessee's sole substantive grievance herein challenge both the lower authorities' action making 69A r.w.s. 115BBE addition of Rs.11,10,161 in the course of section 144 proceedings as upheld in the CIT(A)'s exparte order.

3. There is hardly any dispute that the lower appellate order under challenge has been passed during Covid 19 pandemic outbreak involving lockdown restrictions at various levels; and that too, without hearing the assessee. Faced with this situation, I deem it appropriate to restore the instant appeal back to the CIT(A) for his appropriate adjudication in light of section 250(6) of the Act within three effective opportunities of hearing.

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

Order pronounced in the open court on 15th March, 2021.

Sd/-

(S.S. GODARA)
Judicial Member

* Reddy gp

Copy to :

1.	Ms. Aparna Yedula, 104, Om Sri Sai Towers, Street No.19, Himayatnagar, Hyderabad, Telangana.
2.	ITO, Ward 4(3), Hyderabad.
3.	CIT(Appeals), NFAC, Delhi.
4.	DR, ITAT, Hyderabad.
5.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.