

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

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

ITA No. 49/H/2022 Assessment Year: 2019-20		
Srinivas Tiwari, Hyderabad PAN - ABXPT 7489G (Appellant)	Vs.	Asst. Commissioner of Income-tax, Central Circle - 1(1), Hyderabad (Respondent)
Assessee by:		Shri P. Murali Mohan Rao
Revenue by:		Shri T. Sunil Goutam
Date of hearing:		12/04/2022
Date of pronouncement:		13/04/2022

ORDER

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

This appeal filed by the assessee is directed against CIT(A) - 11, Hyderabad's order dated 23/02/2022 for AY 2019-20 involving proceedings u/s 143(3) 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 and, therefore, requested that,

in the interest of justice, the matter may be restored to his file for deciding various grounds of appeal on merits. The ld. AR undertook to produce all the relevant documents to substantiate assessee's case before the CIT(A). The learned DR agreed with the aforesaid statement of the learned AR.

3. We have considered the rival submissions and perused the material on record as well as gone through the orders of revenue authorities. The main grievance of the assessee is that the learned CIT(A) had decided the matters ex-parte, hence, the assessee was unable to represent its case before the CIT(A). On perusal of order of CIT(A), we find that the CIT(A) dismissed the appeal of the on both counts, namely, for non-appearance as well as on merits. We are, therefore, 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 opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to appear before CIT(A) with all the relevant evidences; at its own risk and responsibility.

4. In the result, appeal of the assessee is treated as allowed for statistical purposes in above terms.

Pronounced in the open court on 13th April, 2022.

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

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

Hyderabad, Dated: 13th April, 2022

Kv

Copy to :

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2	<i>ACIT, Central Circle - 1(1), Hyderabad</i>
3	<i>CIT(A) - 11, Hyderabad</i>
4	<i>PR. CIT (Central), Tirupati</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>