

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A", HYDERABAD

BEFORE  
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 320/Hyd/2022  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Veera Venkata Lakshmi  
Mekala,  
Hyderabad  
[PAN No. AOQPM9619H]

The Assistant Commissioner of  
Vs. Income Tax,  
Circle-11(1),  
Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Shri K.C.Devdas, AR  
राजस्व द्वारा / Revenue by: Shri K.P.R.R. Murthy, DR

सुनवाई की तारीख/Date of hearing: 22/09/2022  
घोषणा की तारीख/Pronouncement on: 22/09/2022

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 28/06/2022 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Veera Venkata Lakshmi Mekala ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. At the outset, it is the submission on behalf of the assessee that the Ld. CIT(A) disposed-of the appeal ex-parte observing that various notices dated 23/12/2020, 23/05/2022, 10/06/2022 and 21/06/2022 under section 250 of the Income Tax Act, 1961 (for short "the Act") were issued through ITBA portal to the assessee but the assessee failed to comply with any of such notices nor did the assessee make any written submissions but only furnished the copy of the assessment order, grounds of appeal and statement of facts in Form No.35. Learned AR submitted that even otherwise also the Ld. CIT(A) could have referred to the facts and dispose-of the matter on merits so as to have effective assistance to the higher appellate forums. Learned AR submits that in the interest of justice, an opportunity may be granted to the assessee to effectively prosecute her appeal, by restoring the appeal to the file of the Ld. CIT(A).

3. Though the learned DR vehemently oppose the request of the assessee, the facts remains that the Ld. CIT(A) did not refer to the facts nor did he dispose of the appeal on merits. Even in the absence of the assessee, it is always open for the Ld. CIT(A) to deal with the matter on merits instead of dismissing the same in limine.

4. Having regard to the facts and circumstances of the case, we are of the considered opinion that the highest that would happen by affording an opportunity to the assessee to prosecute her appeal before the Ld. CIT(A) by submitting the evidences, is that a cause could be decided on merits. When the technicalities are pitted against the delivery of substantial justice, the former must give way to the later. With this view of the matter, while setting aside the impugned order and restoring the appeal to the file of the Ld. CIT(A), we direct the assessee to co-operate with the first

appellate authority in getting the matters disposed of on merits without seeking any adjournments and the Ld. CIT(A) to take a fresh look at the matter, after affording a reasonable opportunity to the assessee of being heard. We order accordingly.

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

Order pronounced in the open court on this the 22<sup>nd</sup> day of September, 2022

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 22/09/2022

*TNMM*

Copy forwarded to:

1. Veera Venkata Lakshmi Mekala, C/o. B. Narsing Rao & Co., Chartered Accountants, Plot No. 554, Road No. 92, Jubilee Hills, Hyderabad.
2. The Asst. Commissioner of Income Tax, Circle-11(1), Hyderabad.
3. CIT(Appeal)-NFAC, Delhi.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD