

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI LALIET KUMAR, JUDICIAL MEMBER**

ITA No.579/Hyd/2019 (Assessment Year : 2014-15)	
Shri Venkat Narsimha Reddy Dudipala, Hyderabad. PAN AONPD8848N	Vs. Income Tax Officer, Ward 9(3), Hyderabad.
(Appellant)	(Respondent)
Appellant By :	Shri M. Chandramouleswara Rao, C.A.
Respondent By :	Shri K.P.R.R. Murthy, (D.R.)
Date of Hearing :	13.10.2022
Date of Pronouncement :	14.10.2022

O R D E R

Per Shri Inturi Rama Rao, A.M. :

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-7, Hyderabad Dt.20.02.2019 for the Assessment Year 2014-15.

2. At the outset, we find that the order of the Assessing Officer was passed exparte. Similarly, the order of the

learned CIT (Appeals) was also passed in the absence of assessee. It was explained before us that the assessee could not present before the lower authorities as he was in mental agony following the death of his son at USA. In the circumstances, he prayed that a fresh opportunity may be granted to the assessee to explain his case before the lower authorities.

3. On the other hand, the learned Departmental Representative had no objection to remand the matter back to the Assessing Officer for de novo assessment.

4. Having regard to the rival submissions, we are of the opinion that the assessee was prevented by sufficient and reasonable cause from causing appearance before the lower authorities, therefore we set aside the orders of the lower authorities and remand the matter to the file of Assessing Officer for de novo assessment in accordance with law after providing an opportunity being heard to the assessee.

5. In the result, the assessee appeal stands partly allowed for statistical purposes.

Order pronounced in the open court on 14th Oct., 2022.

Sd/-

(LALIET KUMAR)

Judicial Member

Hyderabad, Dt. 14.10.2022.

Sd/-

(INTURI RAMA RAO)

Accountant Member

* Reddy gp

Copy to :

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3.	Pr. C I T-7, Hyderabad.
4.	CIT(Appeals)-7, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.