

आयकर अपीलिय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD

BEFORE
SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

ITA Nos.2294 & 2295/Hyd/2018		
Assessment Years: 2010-11 and 2011-12		
Ramesh Babu Segu, Plot No.78, Road No.2, Banjara Hills, Hyderabad. PAN : AMRPS2069N (Appellant)	Vs.	The Income Tax Officer, Ward – 3(3), Hyderabad. (Respondent)
Assessee by:	Shri Pawan Kumar Chakrapani	
Revenue by:	Shri Kumar Adithya	
Date of hearing:	22.02.2023	
Date of pronouncement:	22.02.2023	

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M :

Aggrieved by the separate order(s) dated 26.09.2018 passed by the learned Commissioner of Income Tax (Appeals) – 3, Hyderabad ("Ld. CIT(A)"), in the case of Ramesh Babu Segu ("the assessee") for the assessment years 2010-11 and 2011-12, assessee preferred these appeals.

2. At the outset, it is submitted on behalf of the assessee that the assessee has not received any notices from the learned Assessing Officer because the notices were affixed at a wrong address that was available with the bank, and, therefore, the assessee does not know about the reopening of the assessment. Ld. AR further submitted that for valid reasons the assessee sought adjournment before the Ld. CIT(A), but unfortunately, the Ld. CIT(A) did not give sufficient opportunity to the assessee to prosecute the appeals with reference to the material available on record. In these circumstances, assessee sought an opportunity to get the matters disposed of on merits.

3. Though, the Ld. DR opposed the request of the assessee for grant of an opportunity, the fact remains that the notices issued by the learned Assessing Officer were affixed at the address that was available with the bank and there is no dispute that such notices were not issued to the address where the assessee has been presently residing.

4. In the facts and circumstances of the case, we are inclined to grant an opportunity to the assessee to prosecute the case. We, accordingly, set aside the orders of the authorities below and restore the issue to the file of the learned Assessing Officer for affording an opportunity to the assessee by serving the notice at the address of the assessee given in form No. 36, namely, Ramesh Babu Segu, plot No. 78, road No. 2, Banjara Hills, Hyderabad-500024. We make it clear that it is the last and final opportunity to the assessee to prosecute in these cases diligently.

5. In the result, both the appeals of the assessee are treated as allowed for statistical purpose.

Order pronounced in the open court on this the 22nd day of February, 2023.

Sd/-

(RAMA KANTA PANDA)
ACCOUNTANT MEMBER

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 22/02/2023

TYNM/SR.PS

Copy forwarded to :

S.No	Addresses
1.	Ramesh Babu Segu, Plot No.78, Road No.2, Banjara Hills, Hyderabad – 500024.
2	The Income Tax Officer, Ward – 3(3), Hyderabad.
3	PCIT – 3, Hyderabad.
4	DR, ITAT, Hyderabad Benches
5	Guard File.

By Order