

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

Before Shri Inturi Rama Rao, Accountant Member
AND
Shri K. Narasimha Chary, Judicial Member

आ.अपी.सं / **ITA No.505/Hyd/2019**
(निर्धारण वर्ष / Assessment Year: 2008-09)

Shri A. Bikshapathy, Alias A.M. Raja, Hyderabad PAN:ACYPA3177E	Vs.	Income Tax Officer Ward-1 Hyderabad
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Shri A. Srinivas, CA	
राजस्व द्वारा / Revenue by: :	Shri Shakeer Ahmed, DR	
सुनवाई की तारीख / Date of hearing:	05/02/2024	
घोषणा की तारीख / Pronouncement:	05/02/2024	

ORDER

Per Inturi Rama Rao, Accountant Member

This is an appeal filed by the assessee directed against the order dated of the learned CIT (A)-8, Hyderabad, relating to A.Y.2008-09 u/s 143(3) r.w.s. 147 of the I.T. Act.

2. At the outset, we find that the impugned order was passed by the learned CIT (A) ex-parte without going into the merits of the issues in appeal. It is a settled position of law that an appellate authority like CIT (A), while passing even an ex-parte order, is bound to dispose of the appeal on merits. Since the learned CIT (A) had not gone into the merits of the issues in the appeal, we remand the appeal back to the file of the learned

CIT (A) with a direction to dispose of the appeal on merits after affording due opportunity of hearing to the assessee.

3. In the result, appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the Open Court at the time of hearing itself, i. on 5th February, 2024.

Sd/- (K. NARASIMHA CHARY) JUDICIAL MEMBER	Sd/- (INTURI RAMA RAO) ACCOUNTANT MEMBER
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Hyderabad, dated 5th February, 2024

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri A Bikshapathy, Alias A.M. Raja, House No.1-3-183/40/148 & 148A, SBI Colony, New Bakaram, Hyderabad 500048
2	Income Tax Officer Ward 4(1) Hyderabad
3	Pr. CIT-4, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order