

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

BEFORE  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER  
&  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No.624 & 625/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2019-20 & 2020-21)

Kalavathi Bollaboena Vs. Asst. Commissioner of Income Tax  
Hyderabad Central Circle-2(2)  
[PAN :DGBP0580C] Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Sri P.Vinod, AR

राजस्व द्वारा/Revenue by: Sri Madan Mohan Meena, DR

सुनवाई की तारीख/Date of hearing: 03/09/2024

घोषणा की तारीख/Pronouncement on: 06/09/2024

आदेश / ORDER

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

Aggrieved by the order dated 08/03/2024 passed by the learned Commissioner of Income Tax (Appeals), ("Ld. CIT(A)", Hyderabad-12 in the case of Kalavathi Bollaboena ("the assessee") for the assessment year 2019-20 and 2020-21, assessee preferred these appeals.

2. At the outset Ld. AR brought to our notice that in Form No.35, e-mail address of the plaintiff was given as maheshkumargodha@gmail.com, whereas, the Ld.CIT(A) issued notice to suris38@gmail.com. He filed the screenshots from the website of the Revenue and submitted that since the assessee did not receive the notices, he could not respond properly. He

further submitted that in this case, assessment was completed u/s 144 of the Income tax Act, 1961 (“the Act”) and, therefore, if the matter is restored to the file of the Learned Assessing Officer, it would be in the interest of justice.

3. Learned DR though resisted vehemently the request of the petitioner to restore the issue to the file of the authorities, the fact remains that the notice appears to have been issued not to the e-mail mentioned in Form No.35 as is evident from the copies of the screen shots filed by the assessee.

4. On a careful perusal of the matter, we are of the considered opinion that it is a fit case to set aside the impugned order and restore it to the file of the authorities for fresh disposal after issuing notice to proper address. Since the assessment in this case is u/s 144 of the Act, it would be just and convenient if the matter is restored to the file of the Assessing Officer to issue notice to the assessee, afford an opportunity of being heard and then take a view according to law. We hold and order so. Grounds are accordingly treated as allowed for statistical purposes.

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

Order pronounced in the open court on this the 6<sup>th</sup> day of September, 2024.

Sd/-  
**(MADHUSUDAN SAWDIA)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,

Dated: 06/09/2024

*L.Rama, SPS*

Copy forwarded to:

1. Kalavathi Bollaboena, 2-1-133/1, Old Ramalayam, Nallakunta, Hyderabad
2. The Asst.Commissioner of Income Tax, Circle-2(2),Hyderabad.
3. The Pr.CIT, Hyderabad
4. DR, ITAT, Hyderabad.
5. GUARD FILE

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD