

आयकर अपीलीय अधिकरण
IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH AT HYDERABAD
(Through Virtual Hearing)

श्री विजय पाल राव, उपाध्यक्ष एवं
श्री मधुसूदन सावडिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.325/VIZ/2025**
(निर्धारण वर्ष / Assessment Year:2020-21)

Shri Venkata Prasada Rao Nandina, Rajahmundry. PAN: AJVPN3334L	Vs.	Asst. Commissioner of Income Tax, Central Circle-1, Rajahmundry.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		Smt. A. Aruna, Advocate (Hybrid)
राजस्व द्वारा / Revenue by:		Dr. Aparna Villuri, SR-DR
सुनवाई की तारीख / Date of hearing:		10/09/2025
घोषणा की तारीख / Pronouncement:		12/09/2025

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M. :

This appeal is filed by Shri Venkata Prasada Rao Nandina (“the assessee”), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), Visakhapatnam-3 (“Ld. CIT(A)”), dated 24.03.2025 for the A.Y. 2020-21.

2. The assessee has raised the following grounds of appeal :

- (1) The learned CIT(Appeals) should not have disposed off the appeal without affording a final opportunity to the assessee;
- (2) The learned CIT (Appeals) should have appreciated the fact that the assessee is prevented by reasonable and genuine cause in responding to the notice;
- (3) The Assessing officer should have given adequate opportunity acceding to the request of the assessee made during the course of appellate proceedings;
- (4) The assessee is prevented by genuine cause in not able to file the details of the written submissions on the appointed date of appeal; and
- (5) Any other ground that may be urged at the time of hearing of the Appeal.

3. The brief facts of the case are that, the assessee had filed an appeal before the Ld. CIT(A) against the order passed by the Learned Assessing Officer (“Ld. AO”) for A.Y. 2019-20 under sections 144 r.w.s. 153C of the Income Tax Act, 1961 (“the Act”) dated 22.09.2022. During the appellate proceedings, the assessee did not respond to the notices issued by the Ld. CIT(A). Consequently, the Ld. CIT(A) dismissed the appeal ex parte.

4. Aggrieved by the order of Ld. CIT(A), the assessee is in further appeal before this Tribunal. The Learned Authorised Representative (“Ld. AR”) submitted that although the assessee could not respond to the earlier notices issued by the Ld. CIT(A), in response to the last notice dated 17.03.2025, the assessee had filed an application for adjournment on 19.03.2025 seeking time of ten days. However, without considering the said adjournment petition, the Ld. CIT(A) proceeded to dismiss the appeal ex parte. The Ld. AR contended that the assessee would not derive any benefit by allowing the appeal to be dismissed in default and is seriously interested in prosecuting the

matter on merits. He therefore prayed that one more opportunity may be granted to the assessee to present his case before the Ld. CIT(A), relying on the principles of natural justice.

5. Per contra, the Learned Departmental Representative (“Ld. DR”), submitted that the assessee was provided multiple opportunities by the Ld. CIT(A). It was only at the last stage that the assessee filed an adjournment petition without filing any explanation or supporting documents. Therefore, according to the Ld. DR, there is no infirmity in the order of the Ld. CIT(A), and the same deserves to be upheld.

6. We have heard the rival submissions and perused the material available on record. It is an admitted position that the assessee did not appear before the Ld. CIT(A) on multiple occasions, but had filed an adjournment petition on 19.03.2025 in response to the last notice dated 17.03.2025. Without considering the said petition, the Ld. CIT(A) dismissed the appeal ex parte. Be that as it may, we are of the view that the assessee should be granted one final opportunity to present his case before the Ld. CIT(A). Denial of such an opportunity would amount to violation of the principles of natural justice. Accordingly, in the interest of justice, we set aside the impugned order of the Ld. CIT(A) and restore the matter to his file for adjudication afresh on merits, after providing due opportunity of being heard to the assessee. The assessee is directed to file all

necessary evidence and explanations in support of his claim and to fully cooperate with the proceedings without seeking any unnecessary adjournments.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12th Sept., 2025.

**Sd/-
(VIJAY PAL RAO)
VICE PRESIDENT**

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

Hyderabad.

Dated: 12.09.2025.

** Reddy gp*

Copy of the Order forwarded to :

1.	Shri Venkata Prasada Rao Nandina, 86-2-21/A2, Flat No.2, Sangetham Venkatareddy Street, Rajahmundry.
2.	The ACIT, Central Circle-1, Rajahmundry.
3.	Pr.CIT, Visakhapatnam.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,