The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice Challa Kodanda Ram

ITTA No.684 of 2017

Date: 01.11.2017

Between:

K.Vijay Kumar

… Appellant

and

The Commissioner of Income Tax (Appeals)
Aayakar Bhavan, KT Road, Tirupati,
Chittoor District and another.

…Respondents

Counsel for the Appellant: Mr. K.Mohan Rami Reddy

The Court made the following:

Judgment: **(Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

This Appeal arises out of Order, dated 28-04-2017, in ITA.No.92/Hyd/2017, on the file of the Income Tax Appellate Tribunal, Hyderabad Bench A, Hyderabad (for short 'the Tribunal').

The appellant, who is a retired lecturer, has filed the afore-mentioned appeal before the Tribunal against the assessment order passed for the year 2011-2012. The appeal was dismissed by the Tribunal on the ground that though notices were issued to the appellant's known address for removal of certain defects, they were returned unserved with the endorsement "No such addressee. Hence, returned to sender". Feeling aggrieved by the said order, the appellant before the Tribunal has filed this Appeal.

At the hearing, Mr.K.Mohan Rami Reddy, learned Counsel for the appellant, submitted that his client is not aware of any notices, purportedly, sent by the Tribunal. He has invited our attention to ground No.3 of the Memorandum of Grounds wherein it is stated that the notices sent by the Tribunal referred to an incorrect Door

Number '15-381/1' instead of the correct Door Number '15-38/1' as given out in the appeal and form No.36 filed before the Tribunal. In support of this ground, the appellant has also filed a copy of the registered postal cover sent by the Tribunal to the incorrect address. The learned Counsel has further submitted that the appellant is prepared to remove all the defects, which have been pointed out by the Tribunal.

After hearing Mr.T.Vinod Kumar, learned Special Standing Counsel for Income Tax (AP), we are of the opinion that the appellant deserves an opportunity of pursuing the appeal on merits in the light of the fact that the notice was sent by the office of the Tribunal to an incorrect address.

Therefore, in the above facts and circumstances of the case, Order, dated 28-04-2017, in ITA.No.92/Hyd/2017, is set aside and ITA.No.92/Hyd/17 stands restored to file before the Tribunal. The appellant is permitted to remove the defects that are pointed out by the Tribunal within two weeks from the date of receipt of this order.

The Appeal is, accordingly, allowed.

As a sequel, ITTAMP.No.672 of 2017, filed by the appellant for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Dt: 1st November, 2017
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