

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.1396/Del./2019
Assessment Year 2015-2016

Shri Amit Gupta, 4855/24, Harbans Street, Daryaganj, New Delhi. PIN – 110 002. PAN AGQPG0600G	vs.,	The Income Tax Officer, Ward-53(3), Room No.1510, 15 th Floor, Pratyaksh Kar Bhawan, Civic Centre, Jawahar Lal Nehru Marg, New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri K. Sampath, Advocate
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	22.08.2019
Date of Pronouncement :	02.09.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-18, New Delhi, Dated 06.02.2019, for the A.Y. 2015-2016.

2. The Ld. CIT(A) noted in the appellate order that case wa fixed for hearing and initially appeal was adjourned on the request of Counsel for Assessee. Thereafter, there

were no compliance. The appeal of assessee was, therefore, dismissed for non-prosecution.

3. After considering the submissions of both the parties, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). According to Section 250(6) of the I.T. Act, 1961, the Ld. CIT(A) is required to mention point for determination and reasons for decision in his appellate order. Even if the assessee did not appear before Ld. CIT(A), the Ld. CIT(A) should have to decide the appeal on merits giving reasons for decision in the appellate order. However, the Ld. CIT(A) simply dismissed the appeal of assessee for non-prosecution. Therefore, the order cannot be sustained in law.

4. In view of the above, I set aside the impugned order of Ld. CIT(A), New Delhi and restore the appeal of assessee to his file with a direction to re-decide the appeal of assessee in accordance with law, giving reasons for decision in the appellate order by giving reasonable and sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 2nd September, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "SMC" Bench
6.	Guard File

//By Order//

Asst. Registrar : ITAT : Delhi Benches : Delhi.

Date of dictation	22.08.2019
Date on which the typed draft order is placed before the dictation Member	29.08.2019
Date on which the approval draft comes to the Sr. PS	02.09.2019
Date on which the fair order is placed before the Dictation member for pronouncement	02.09.2019
Date on which the fair order comes back to the Sr. P.S.	02.09.2019
Date on which the final order is uploaded on the website of ITAT	02.09.2019
Date on which the file goes to the Bench Clerk	03.09.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order.	

