

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SH. BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SH.L.P.SAHU, ACCOUNTANT MEMBER**

**I.T.A .No.-1725/Del/2013  
(ASSESSMENT YEAR-2009-10)**

S.K.Wollen Mills, Sec.25, Plot No.19, Panipat. PAN-AARFS3884K. <b>(APPELLANT)</b>	Vs	ACIT, Circle, Panipat <b>(RESPONDENT)</b>
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<b>Assessee by</b>	None
<b>Revenue by</b>	Sh.Amrit Lal, Sr.DR
<b>Date of Hearing</b>	05.04.2017
<b>Date of Pronouncement</b>	19.04.2017

**ORDER**

**PER BHAVNESH SAINI, JUDICIAL MEMBER**

This appeal by the assessee has been directed against the order of Ld. CIT(A), Karnal dated 31.12.2012 for A.Y. 2009-10.

2. The Ld. CIT(A) noted in the impugned order that despite issuance of notice for hearing, the assessee did not attend the appellate proceedings. The Ld.CIT(A) reproduced the assessment order in the impugned order and noted that the assessee has failed to pursue the appeal, despite being provided opportunity, and as the assessee has not furnished any details in support of the appeal, therefore, the order of the AO was upheld and the appeal was dismissed.

3. None appeared on behalf of the assessee. Ld.DR relied upon the orders of the authorities below.

4. After hearing submissions of the Ld.DR, we are of the view that the matter requires reconciliation at the level of Ld.CIT(A). The Ld. CIT(A) after reproducing the assessment order simply dismiss the appeal of the assessee because the assessee failed to pursue the appeal. According to section 250(6) of the Act, the Ld.CIT(A) is required to mention point of determination and reasons for decisions in the appellate order while deciding the appeal of the assessee. Even if the assessee did not appear before the Ld.CIT(A), the Ld. CIT(A) is required to pass a reasoned order. The Ld.CIT(A) simply dismiss the appeal because the assessee failed to pursue the appeal.

5. In this view of the matter, we set aside the order of the Ld.CIT(A) and restore the appeal of the assessee to his file with a direction to re-decide the appeal of the assessee by giving reasonable sufficient opportunity of being heard to the assessee and shall pass reasoned order strictly in accordance with law.

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

**The order is pronounced in the open court.**

**Sd/-**  
**(L.P.SAHU)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Date:- 19<sup>th</sup> April, 2017  
*\*Amit Kumar\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI