

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", NEW DELHI
BEFORE SH. BHAVNESH SAINI, JUDICIAL MEMBER
AND
SH. L. P. SAHU, ACCOUNTANT MEMBER
ITA No. 3430/Del/2014
(Assessment Year: 2006-07)**

Cue Apparels Pvt. Ltd. 14, Golf Links, New Delhi	Vs	ACIT Circle-3(1) New Delhi
GIR/PAN: AACCC4802B		
अपीलार्थी/(Appellant)		प्रत्यर्थी/(Respondent)

Assessee by : Sh. Tarun Talsani, CA
Department by : Sh. Anil Kr. Sharma, Sr. DR

Date of hearing : 13.11.2017
Date of pronouncement : 13.11.2017

ORDER

PER BHAVNESH SAINI, J.M :

1. This appeal by assessee has been directed against the order of Ld. CIT(A)-VI, New Delhi, dated 20.03.2014 for assessment year 2006-07, challenging the levy of penalty u/s 271(1)(c) of the Income Tax Act.
2. Ld. CIT(A) noted in the impugned order that various notices have been issued to the assessee for hearing of the appeal. However, the appeal was adjourned many times on the request of the assessee's counsel. On the last date of hearing none attended appellate proceedings, the Ld. CIT(A), therefore, dismissed the appeal of the assessee in default.

3. After considering the rival submissions, we are of the view that the matter requires reconsideration at the level of Ld. CIT(A). According to section 250(6) of the Income Tax Act, Ld. CIT(A) is required to pass reasoned order by mentioning point for determination in the order and reasons for decisions. Even if, the assessee did not appear before him for disposal of the appeal, Ld. CIT(A) is required to pass reasoned order by mentioning point for determination in the impugned order. Thus, Section 250(6) of the Act have been violated, therefore, order of Ld. CIT(A) cannot be sustained in law. The matter requires reconsideration at the level of the Ld. CIT(A).

4. In view of the above discussions, we set aside the order of the authorities below and restore the appeal of the assessee to his file with direction to re-decide the appeal of the assessee on merit giving reasons for decision in the appeal order by giving reasonable sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open court on 13.11.2017.

Sd/-

Sd/-

(L. P. SAHU)
ACCOUNTANT MEMBER
Date: 13.11.2017
@m!t

(BHAVNESH SAINI)
JUDICIAL MEMBER