

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.204/Del./2018  
Assessment Year 2014-2015

Shri Vijay Kumar Gupta, C-61, Devlok Colony, Delhi Road, Meerut – 250 002 PAN AJPPG2495M	vs.	The Income Tax Officer, Ward-2(4), Aayakar Bhawan, Bhainsali Ground, Delhi Road, Meerut – 250 001.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	11.07.2018
Date of Pronouncement :	11.07.2018

**ORDER**

This appeal by assessee has been directed against the Order of the Ld. CIT(A), Meerut, Dated 09.11.2017, for the A.Y. 2014-2015.

2. The Ld. CIT(A) noted four dates of hearing, on which date, none appeared on behalf of the assessee. The Ld. CIT(A), therefore, noted that the order of the A.O. remained

uncontested, therefore, the appeal of assessee has been dismissed.

3. After considering the submissions of the Ld. D.R. I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). The A.O. made four additions in the assessment order. The Ld. CIT(A) did not mention if any notice have been served upon the assessee for hearing of the appeal. The Ld. CIT(A) in the absence of assessee noted that assessee is not interested in pursuing the appeal. The appeal of assessee was accordingly dismissed. 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. However, the above Section have not been complied with in the present case. Thus, the order of the Ld. CIT(A) cannot be sustained in law. The matter requires reconsideration at the level of the Ld. CIT(A).

3. In view of the above, I set aside the impugned order of Ld. CIT(A), Meerut and restore the appeal of assessee to his

file with a direction to re-decide the appeal of assessee on merits, in accordance with law, by giving reasons for decision in the appellate order. The Ld. CIT(A) shall give reasonable and sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Delhi, Dt. 11<sup>th</sup> July, 2018.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.