

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.245/Del./2018
Assessment Year 2011-2012

Smt. Nina Luthra, F.No.20, Sector-37, Noida. PAN ACTPL6023F	vs.	The Income Tax Officer, Ward-1(2), Noida.
(Appellant)		(Respondent)

For Assessee :	Ms. Kimmi Dawar, C.A.
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)-1, Noida, Dated 01.12.2017, for the A.Y. 2011-2012.

2. In this case, the A.O. made addition of Rs.1 lakh on account of unexplained investment under section 69 of the Act.

3. The Ld. CIT(A) noted that originally the appeal was decided vide order dated 27.01.2016. However, assessee moved an application for recalling of the said order stating that grievance of the assessee were not completely adjudicated and the grounds raised by the assessee remain unadjudicated. The Ld. CIT(A) fixed the matter for hearing again and on the request of the assessee, it was adjourned to 27.11.2017, but, on that date, there were no response from the side of the assessee. The matter was again listed for 01.12.2017 but the Counsel for the assessee though appeared before him but choose to leave his Office without arguing the case and without seeking any adjournment. The Ld. CIT(A), accordingly, dismissed the appeal of assessee.

4. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). The assessee in the grounds of appeal submitted that no sufficient opportunity of being heard have been given by the Ld. CIT(A) and that no speaking order have been passed.

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, such provision have not been complied with in this case. Thus, the order of the Ld. CIT(A) cannot be sustained in law. I, accordingly, set aside the impugned order of Ld. CIT(A)-1, Noida and restore the appeal of assessee to his file with a direction to re-decide the matter/case of the assessee in accordance with law, by mentioning point for determination and reasons for decision in his 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. 11th 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.