

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3890/Del./2018
Assessment Year 2010-2011

Shri Jagpal Singh Nagar, S/o. Shri Parmal Singh, 310, Village-Baroula, Near Nagar Baratghar, Noida, UP PAN ASLPS5705M	vs.	The Income Tax Officer, Ward-1(5), Noida.
(Appellant)		(Respondent)

For Assessee :	Shri Abhishek Anand, Advocate
For Revenue :	Dr. Anjula jain, Sr. D.R.

Date of Hearing :	15.10.2018
Date of Pronouncement :	15.10.2018

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 28.03.2018, for the A.Y.2010-2011.

2. I have heard the Learned Representatives of both the parties and perused the findings of the authorities below.

3. Ld. CIT(A) recorded in his findings that appeal fixed for hearing before him on 16.03.2018 and 27.03.2018, but, there was no response from the side of the assessee. He has, therefore, dismissed the appeal of assessee for non-prosecution.

4. After considering the rival submissions, 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. 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 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 is allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated 15th October, 2018

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.