

आयकर अपीलीय अधिकरण।

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT-BENCH, SURAT**

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER  
AND**

**SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA.No.553 and 554/SRT/2018**

**निर्धारण वर्ष/ Asstt. Year: 2013-14**

Punit Santkumar Maggu B-101, Mapple Leaf Apt., Nr. VR Mall Dumas Road, Surat. PAN : ACAPM 0822 E	Vs.	ITO, Ward-1(3)(4) Surat.
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<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
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Assessee by :	Shri Rasesh Shah, CA
Revenue by :	Shri Prasantji Singh, CIT-DR

सुनवाई की तारीख/Date of Hearing : 15/11/2018

घोषणा की तारीख /Date of Pronouncement: 16/11/2018

**आदेश/O R D E R (ORAL)**

**PER RAJPAL YADAV, JUDICIAL MEMBER:**

Present appeals have been directed at the instances of the assessee against separate orders of Id.CIT(A) dated 24.5.2018 passed for the Asstt.Year 2013-14 on respective appeals of the assessee.

2. The assessee has moved an application for early bearing of these appeals. It is contended in the application that on account of non-appearance of assessee, the Id.CIT(A) has dismissed appeals for want of prosecution. Considering this smallness of the issue involved therein and non-adjudication of the issues on merit, we take up the appeals for out-of-turn hearing.

3. With the assistance of the Id.representatives, we have gone through the record carefully. Sub-section (6) of section 250 of the Act contemplates that

the Id.Commissioner of Income-tax (Appeals) shall frame the point in dispute, and thereafter record reasons in support of conclusions on those points. A perusal of the impugned orders would reveal that both the appeals have been disposed of for want of prosecution, because in spite of notices the assessee failed to appear before the Id.CIT(A). A perusal of sub-section (6) of section 250 indicates that the Id.CIT(A) would be required to adjudicate the issue on merit after considering the statement of facts and assessment records. Thus, due procedure has not been adhere to, and therefore, we set aside both the orders, and remit all these issues in both appeal to the file of the Id.CIT(A). We direct the assessee to cooperate with Id.CIT(A) and not to delay the proceedings before him. Thus, both the appeals are allowed for statistical purpose.

4. In the result, the appeals of the assessee are allowed for statistical purpose.

**Order pronounced in the Court on 16<sup>th</sup> November, 2018 at Surat.**

**Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER**

**Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER**