

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.1755/Del./2018  
Assessment Year 2014-2015

Shri Sanjay Singh & Sons, E-1404, Park View City-1, Sohna Road, Gurgaon. Haryana. PAN AARHS5820D	vs.	The Income Tax Officer, Ward-4(1), Gurgaon.
(Appellant)		(Respondent)

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

Date of Hearing :	04.12.2018
Date of Pronouncement :	04.12.2018

**ORDER**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, Gurgaon, Dated 05.12.2017, for the A.Y. 2014-2015.

2. The Ld. CIT(A) passed the impugned order in which it is noted that many notices have been issued to the assessee for hearing the appeal. However, none appeared on behalf of the assessee. The Ld. CIT(A) accordingly dismissed the appeal of assessee.

3. After hearing the Ld. D.R.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, even if the assessee or his Authorised Representative did not appear before the Ld. CIT(A), the Ld. CIT(A) is required to decide the appeal of assessee by giving reasons for decision in the appellate order. However, the Ld. CIT(A) simply dismissed the appeal of assessee because assessee has not filed any submission to controvert the finding of fact recorded by the A.O. No reasons have been recorded for deciding the appeal. Assessee also in its ground of appeal stated that appeal have been decided in violation of Section 250(6) of the I.T. Act without giving proper opportunity of being heard to the assessee. In this view of the matter, the Order of the Ld. CIT(A) cannot be sustained in Law. I, accordingly, set aside the impugned order of Ld. CIT(A), Gurgaon and restore the appeal of assessee to his file with a direction to re-decide the appeal

of assessee strictly on merits by giving reasons for decision in the appellate order and in accordance with law, , by giving 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.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 04<sup>th</sup> December, 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.