

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4809/Del./2018  
Assessment Year 2009-2010

Shri Lokesh Chand, Old Anaj Mandi, Dadri, Gautambudh Nagar, Uttar Pradesh – 203 207. PAN ABIPC1790L	vs.	The Income Tax Officer, Ward-2(1), Noida.
(Appellant)		(Respondent)

For Assessee :	Ms. Ruchika, Jain, F.C.A.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	11.02.2019
Date of Pronouncement :	11.02.2019

**ORDER**

This appeal by assessee has been directed against the order of the Ld. CIT(A)-1, Noida, dated 30.03.2017, for the A.Y. 2009-2010.

2. I have heard the Learned Representatives of both the parties and perused the impugned order. The Ld. CIT(A), in the absence of assessee, dismissed the appeal of assessee for non-prosecution.

2.1. 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.

3. In view of the above, I set aside the impugned order of Ld. CIT(A), 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.

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 11<sup>th</sup> February, 2019

VBP/-

Copy to

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

// BY Order //

Asst. Registrar : ITAT Delhi Benches :  
Delhi.