

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.6086 & 6087/Del./2017
Assessment Year 2008-2009

Shri Dharpal, Village-Sadarpur, Gautambudh Nagar, Noida, Uttar Pradesh. PAN AWBPD5055D	vs.	The Income Tax Officer, Ward-1(3),3 rd Floor, Room No.,309, A-2D, Sector-24, Noida (U.P.)
(Appellant)		(Respondent)

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

Date of Hearing :	11.02.2019
Date of Pronouncement :	11.02.2019

ORDER

Both the appeals by the assessee are directed against the different orders of the Ld. CIT(A)-1, Noida, dated 30.06.2017, for the A.Y. 2008-2009 on the quantum as well as on penalty under section 271(1)(c) of the I.T. Act, 1961.

2. The Ld. CIT(A) noted in the impugned orders that initially appeals were adjourned on the request of the assessee. Thereafter, assessee was informed telephonically of the next date of hearing. However, again appeals are

adjourned on the request of the assessee. On the last date of hearing, again request for adjournment was received on the reason that Counsel for Assessee is out of India. The Ld. CIT(A), therefore, noted that assessee is not keen on canvassing its appeals, therefore, the same were dismissed for non-prosecution.

3. After hearing the Learned D.R. and on perusal of the impugned orders, it is noticed that the Ld. CIT(A), in the absence of assessee, dismissed the appeals of the assessee for non-prosecution.

4. 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 appeals of the assessee for non-prosecution. Therefore, the orders of the Ld. CIT(A) cannot be sustained in law.

5. In view of the above, I set aside the impugned orders of Ld. CIT(A), Noida, and restore the appeals of the assessee to his file with a direction to re-decide the appeals 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, appeals of assessee are allowed for statistical purposes.

Order pronounced in the open Court.

Delhi, Dated 11th February, 2019

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
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.