

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4570/Del./2018
Assessment Year 2009-2010

Shri Hardwari Lal, Palwal. PAN ACHPL0769Q C/o. AKGS & Associates, 1F/34-35, BUSINESS PURPOSE. Opp. Vaishno Devi Mandir, NIT, Faridabad. PIN – 121 001.	vs.	The Income Tax Officer, Ward-1(3), Faridabad.
(Appellant)		(Respondent)

For Assessee :	Ms. Garima Aggarwal, A.R.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	12.02.2019
Date of Pronouncement :	12.02.2019

ORDER

This appeal by assessee has been directed against the order of the Ld. CIT(A), Faridabad, Dated 17.05.2018, for the A.Y. 2009-2010.

2. The Ld. CIT(A) noted that number of opportunities have been provided to the assessee for hearing of the appeal, but, they remained un-complied with. The Counsel for Assessee sought adjournments repeatedly

which were granted. The Ld. CIT(A), therefore, noted that more than sufficient opportunities have been given to the assessee, but, the assessee failed to substantiate his claim made in the appeal. The Ld. CIT(A), accordingly, dismissed the appeal of assessee.

3. I have heard the Learned D.R. and perused the impugned order.

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 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), Faridabad, 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 12th 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.