

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5557/Del./2018
Assessment Year 2008-2009

M/s. Sachin Polymers Pvt. Ltd., 29, R1 & R2, Gali No.4, Industrial Area, Anand Parvat, Delhi-005. PAN AAKCS9807J	vs.	The Income Tax Officer, Ward-22(1), Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Rohit Tiwari And Shri Shobhit Tiwari, Advocates
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	27.02.2019
Date of Pronouncement :	.03.2019

ORDER

This appeal by assessee has been directed against the order of the Ld. CIT(A)-28, New Delhi, Dated 21st June, 2018, for the assessment year 2008-2009.

2. The Ld. CIT(A) noted certain dates of hearing when the assessee did not make compliance to the notice for hearing of the appeal on merits. The Ld. CIT(A), therefore, noted that assessee is not interested in

prosecuting the appeal. Therefore, appeal of assessee was dismissed for default.

3. 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.

4. In view of the above, I set aside the impugned order of Ld. CIT(A)-28, New Delhi 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.

5. In the result, appeal of assessee is allowed for statistical purposes.

Order pronounced in the open Court.

(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated March, 2019

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

Date of dictation	25.02.2019
Date on which the typed draft order is placed before the dictation Member	01.03.2019
Date on which the approval draft comes to the Sr. PS	
Date on which the fair order is placed before the Dictation member for pronouncement	
Date on which the fair order comes back to the Sr. P.S.	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order.	