

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5680/Del./2018
Assessment Year 2015-2016

Chandra Pal Singh Rajput HUF, 333/3, 3 rd Floor, Ward No.4, Ramlila Ground, Mehrauli, New Delhi – 110030. PAN AADHC4852R	vs.	The Income Tax Officer, Ward-32(3), Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
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)-11, New Delhi, dated 1st August, 2018, for the assessment year 2015-2016.

2. The Ld. CIT(A) noted in the appellate order that in order to give an opportunity to the assessee to defend its case, the appeal was posted for hearing on 2nd April 2018 and 20th July 2018. The notice sent through Speed Post have not been complied with by the assessee. The Ld. CIT(A)

also noted that no consent have been given for issue of notice through email. In the absence of any material on record, it was noticed that assessee is no more interested in prosecuting the appeal. The Ld. CIT(A) following the decision of the Hon'ble Bombay High Court in the case of Sanjay Bimalchand Jain vs. Pr. CIT Dated 16.12.2017, dismissed the Appeal of assessee.

3. After considering submissions of the Learned Departmental Representative, I am of the view that the matter requires reconsideration at the level of Ld. CIT(A). The Ld. CIT(A) noted that two notices have been sent to the assessee through Speed Post. However, there was no compliance. The Ld. CIT(A) did not mention anything in the appellate order, if the said notice have been served upon the assessee. In the absence of any findings to the effect that notice have been served upon the assessee, it appears to me that no reasonable, sufficient opportunity of being heard have been given to the assessee. Further, the Ld. CIT(A) did not decide the issue in appeal on merits. Ld. CIT(A) following the decision of Honorable Bombay High Court in

the case of Sanjay Bimalchand Jain vs. Pr. CIT (supra), dismissed the appeal of assessee. This order is a non speaking order and without reasons and as such, cannot be sustained in Law. Accordingly, I, set aside the order of the Ld. CIT(A) and restore the Appeal of assessee to the file of Ld. CIT(A) with the direction to re-decide the appeal of assessee on merits, by giving reasonable sufficient opportunity of being heard to the assessee. Ld. CIT(A) shall pass the order on merits, by giving reasons for decision in the appellate order.

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 05th 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