

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5344/Del./2018  
Assessment Year 2014-2015

M/s. AOC Computers Pvt. Ltd., D-11, Kalindi Colony, New Delhi – 110 065. PAN AALCA1271F	vs.	The Income Tax Officer, Ward-2(4), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Mirza Muhiddin Baig, A.R.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	30.04.2019
Date of Pronouncement :	01.05.2019

**ORDER**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, New Delhi, Dated 22.03.2018, for the A.Y. 2014-2015.

2. In this case, the Ld. CIT(A) noted that appeal was fixed for hearing on many dates, however, none of the notices have been attended and even no written submissions have been filed. The Ld. CIT(A) in the absence of assessee, dismissed the appeal of assessee for non-prosecution.

3. The Learned A.R. of the assessee submitted that the Ld. CIT(A) simply passed the ex-parte order without giving reasons for decision, which is not sustainable in the eye of Law.

4. After hearing the Ld. D.R. I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). 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. I, accordingly, set aside the impugned order of Ld. CIT(A)-1, 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.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 01<sup>st</sup> May, 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.