

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.8121/Del./2018
Assessment Year 2015-2016

Ms. Simmi Sehgal, B-43 Moti Nagar, New Delhi. PAN ASAPS4955N	vs.,	The Income Tax Officer, Ward-41 (1), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri P.N. Shastry, C.A.
For Revenue :	Shri S.L. Anuragi, Sr.DR

Date of Hearing :	03.06.2019
Date of Pronouncement :	03.06.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-14, New Delhi, Dated 05.11.2018, for the A.Y. 2015-2016.

2. The Ld. CIT(A) in his order noted certain dates of hearing on which dates none appeared on behalf of the assessee. The Ld. CIT(A), therefore, presumed that assessee does not wish to pursue the appeal and appeal of assessee was accordingly dismissed.

3. Considering the rival submissions, 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.

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

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 03rd June, 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.