

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.439/Del./2019
Assessment Year 2015-2016

Mr. Hardeep Singh, Karnal. PAN FOZPS0885B C/o. S.B. Gupta, Advocate, 3/68, Shakti Colony, Karnal. Haryana.	vs.,	The Income Tax Officer, Ward-2, Karnal.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr.DR

Date of Hearing :	04.06.2019
Date of Pronouncement :	04.06.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Karnal, Dated 15.11.2018 for the A.Y. 2015-2016.

2. The Ld. CIT(A) noted that assessee has not made any appearance despite giving various opportunities. The Ld. CIT(A), therefore, noted that assessee has nothing to add or submission in respect of the additions made by the A.O.

The Ld. CIT(A), accordingly, dismissed the appeal of assessee.

3. I have heard the Learned D.R. and perused the Orders of the authorities below.

4. After considering the submissions of 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.

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

6. In the result, appeal of Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 04th 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.