

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.7603/Del./2018
Assessment Year 2015-2016

M/s. Signor HISEC Packaging (P.) Ltd., 4663/21, Ansari Road, Daryaganj, Delhi – 002. PAN AAOCS4798Q	vs.,	The Income Tax Officer, Ward-23(4), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri V.R. Sonbhadra, Sr.DR

Date of Hearing :	06.06.2019
Date of Pronouncement :	06.06.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-8, New Delhi, Dated 13.09.2018, for the A.Y. 2015-2016.

2. The Ld. CIT(A) noted certain dates of hearing in the appellate order and noted that the same have not been complied with. The Ld. CIT(A) in the absence of representation from the side of the assessee, dismissed the appeal of assessee.

3. 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.

4. In view of the above, I set aside the impugned order of Ld. CIT(A)-8, 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 06th 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.