

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A.No.373/SRT/2017

निर्धारण वर्ष / Assessment Year : 2013-14

M/s.Soyeta Reality & Tourism Pvt. Ltd., A-3/1, Swagat Apartment, Vishal Nagar, Nr.Vijay Dairy, Adajan, Surat – 395 009.	Vs.	The Income Tax Officer, Ward-2(1)(3), Surat.
[PAN: AARCS 0663 H]		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से /Assessee by:	Shri Kiran K. Shah - CA
राजस्व की ओर से /Revenue by:	Shri Prasoon Kabra - Sr.DR

सुनवाई की तारीख/ Date of hearing:	14.05.2019
उद्घोषणा की तारीख/Pronouncement on:	14.05.2019

आदेश / ORDER

PER BHAVNESH SAINI, JM:

1. This appeal by the assessee has been directed against the order of Learned Commissioner of Income (Appeals)-2 [CIT(A)], Surat dated 04.10.2017 for assessment year 2013-14.

2. The Learned CIT(A) noted that assessee was provided many opportunities for hearing of the appeal, but no compliance has been made. The assessee was given opportunity on 17.03.2017 and 19.09.2017. The Learned Counsel for the assessee sought adjournments many times and ultimately the last notice issued for 04.10.2017 was not served upon assessee and returned back. The Learned CIT(A), therefore noted that assessee is not interested in filing the details or to prosecute the appeal. Therefore, appeal was dismissed for non-prosecution.

3. After considering the rival submissions, we are of the view the matter requires reconsideration at the level of Learned CIT(A). According to Section 250(6) of the Income Tax Act, the Learned CIT(A) is required to mention point for determination and reasons for decision in the appellate order while disposing of the appeal of the assessee. Even if the assessee did not appear before the Learned CIT(A), the above rule shall have to be followed. Thus, the order of Learned CIT(A) cannot be sustained in Law. We, accordingly set-aside the impugned order and restore appeal of the assessee to the file of the Learned CIT(A) with a direction to re-decide the appeal of the assessee on merits giving reasons for decision in the appellate order by giving reasonable sufficient opportunity of being heard to the assessee.

4. In the result, appeal of the assessee is allowed for statistical purpose.

5. The order pronounced in the open court 14-05-2019.

Sd/-

(O.P.MEENA)

(लेखासदस्यकेसमक्ष /ACCOUNTANT MEMBER) (न्यायिकसदस्यतथा/JUDICIAL MEMBER)

सुरत/ Surat, दिनांक Dated: 14th May , 2019 /S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat