

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.47/SRT/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Priti Govind Nemani, B-6, Gokul Row House, B/h. Sargam Shopping Center, Parle Point, Surat.	Vs.	The Income Tax Officer, Ward-1(3)(4), Surat.
[PAN: ABRPN 1606 M]		
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 24.10.2018 for assessment year 2010-11.
2. The Learned CIT(A) noted that assessee has been provided many opportunities for hearing of the appeal, but the same have not been complied with. The notices were issued for 17.09.2018 and 23.10.2018, but, same have not been complied with. The Learned CIT(A), therefore dismissed the appeal of the assessee 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)

Sd/-
(BHAVNESH SAINI)

(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