

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.579/SRT/2018

निर्धारण वर्ष/Assessment Year : 2014-15

Shri Kalpeshkumar M Vaghasiya, A/1 Satyam Building Diamond Park, Station Road, Sachin Choryasi, Surat – 394 520.	Vs	The Income Tax Officer, Ward-1(2)(2), Surat.
[PAN: ACTPV 9244 L]		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

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

सुनवाई की तारीख/ Date of hearing:	16.05.2019
उद्घोषणा की तारीख/Pronouncement on:	16.05.2019

आदेश /ORDER

PER BHAVNESH SAINI, JM:

1. This appeal by the assessee has been directed against the order of Learned Commissioner of Income Tax(Appeals) [Id.CIT(A)]-2, Surat dated 16.07.2018 for assessment year 2014-15.
2. The Learned CIT(A) noted in the impugned order that assessee was provided several opportunities for hearing of the appeal, but no compliance has been made. The Id.CIT(A), therefore noted that assessee is no interested in prosecuting the appeal. Therefore, appeal of the assessee was dismissed as unadmitted.
3. After considering rival submissions we are of the view the matter requires reconsideration at the level of Id.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 16-05-2019.

Sd/-

(O.P.MEENA)

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

सुरत/ Surat, दिनांक Dated: 16th 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