

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.No.2326/Del./2017
Assessment Year 2011-2012

Shri Anil, House No.105, Village Kondali Bangar, P.O. Kasna, Greater Noida, Uttar Pradesh. PAN ARWPA7459G	vs.,	The Income Tax Officer, Ward – 3 (1), Noida.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Arun Kumar Yadav, Sr. D.R.

Date of Hearing :	03.07.2019
Date of Pronouncement :	03.07.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 28.12.2015, for the A.Y. 2011-2012 under section 271(1)(c) of the I.T. Act.

2. The Ld. CIT(A) noted that appeal was fixed before him and notice sent to assessee, but, nobody appeared on

behalf of the assessee. No communication was received for adjournment as well. It was, therefore, noted that assessee does not wish to prosecute the present appeal and the same was accordingly dismissed.

3. After considering the submissions of the Ld. D.R. we are 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.

3. In view of the above, we set aside the impugned order of Ld. CIT(A), Noida 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.

4. In the result, appeal of assessee Allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 03rd July, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "A" Bench
6.	Guard File

//By Order//

Asst. Registrar : ITAT : Delhi Benches :
Delhi.