

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA.No.2581/Del./2017  
Assessment Year 2013-2014

Shri Mayank Singhal, New Delhi – 19. PAN AQBPS7312N C/o. 59, Nehru Apartments, Outer Ring Road, Kalkaji, New Delhi – 19.	vs.,	The Income Tax Officer, Ward – 2 (2), Aayakar Bhawan, A-2D, Sector-24, Noida.
(Appellant)		(Respondent)

For Assessee :	Mrs. Varsha Kapoor, C.A.
For Revenue :	Ms. Rinku Singh, Sr. D.R.

Date of Hearing :	08.07.2019
Date of Pronouncement :	08.07.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 24.02.2017, for the A.Y. 2013-2014.

2. We have heard the Learned Representative of both the parties and perused the material on record.

3. The Ld. CIT(A) noted that repeated opportunity was given to the assessee to prosecute the appeal on 29.11.2016 and 30.12.2016, but, assessee has not entered into any appearance, therefore, appeal of assessee was dismissed for non-prosecution.

4. 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.

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

6. In the result, appeal of Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-  
(B.R.R. KUMAR)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 08<sup>th</sup> July, 2019

VBP/-

Copy to

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

//By Order//

Asst. Registrar : ITAT : Delhi Benches :  
Delhi.