

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

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

ITA.No.1821/Del./2017
Assessment Year 2010-2011

M/s. M.M. Creations, T-481, Baljeet Nagar (Behind Patel Nagar Police Station), New Delhi – 008. PAN AAFFM9802A	vs.,	The JCIT, Range-24, E-2 Block, Civic Centre, New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri K.K. Gupta, C.A.
For Revenue :	Ms. Rinku Singh, Sr. D.R.

Date of Hearing :	10.07.2019
Date of Pronouncement :	10.07.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-34, New Delhi, Dated 31.01.2017, for the A.Y. 2010-2011.

2. The Ld. CIT(A) noted in the impugned order that various opportunities have been given to the assessee for hearing of the appeal. One notice un-served with the

remarks "Left". Subsequent notice was served upon assessee on which request for adjournment was made. Thereafter, nobody appeared on behalf of the assessee. The Ld. CIT(A), therefore, noted that assessee is no more interested in prosecuting the appeal and therefore, dismissed the appeal of assessee for non-prosecution and that no evidence/submissions have been filed.

3. After considering the rival submissions, we are of the view that the matter requires reconsideration at the level of the Ld. CIT(A). As per Law, the Ld. CIT(A) should have to pass the order on merits, giving reasons for decision in the appellate order, even if assessee did not appear before him. Thus, the order of the Ld. CIT(A) is violative of principles of natural justice and that the same also violates Section 250(6) of the I.T. Act, 1961. We, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A) with a direction to re-decide the appeal of assessee as per Law, by giving reasonable, 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/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 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.