

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.7206/Del./2018
Assessment Year 2013-14

Gurinder Singh Dillon C/o Mr. Yuvraj Narain, The Valley 20, Regency Farms, Asola, New Delhi. AAMPD1515D	vs.	Income Tax Officer, Ward 15(4), New Delhi.
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri S.L. Anuragi, Sr. DR

Date of Hearing :	16.07.2019
Date of Pronouncement :	16.07.2019

ORDER

This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-5, Delhi dated 16.08.2018 for AY 2013-14.

2. The Ld. CIT(A) noted that the notices sent to the assessee for hearing of the appeal received back undelivered.

Thereafter, assessee appeared but took adjournment. Thereafter, there was no compliance. The Ld. CIT(A), therefore, inferred that assessee has no ground or evidence, therefore, appeal of assessee was dismissed.

3. I have heard Ld. DR and perused the impugned order. According to section 250(6) of the Act, Ld. CIT(A) is required to mention point for determination and reasons for decision in the appellate order, even if, assessee did not appear before him to prosecute the appeal. The Ld. CIT(A), therefore, passed this order in violation of section 250(6) of the Act. The order of Ld. CIT(A), thus, cannot be sustained in law.

4. I, accordingly, set aside the appellate order and restore the appeal of assessee to the file of CIT(A) with direction to re-decide the appeal of assessee strictly on merits giving reasons for decision in the appellate order. Ld. CIT(A) shall give reasonable, sufficient opportunity of being heard to the assessee.

5. In the result, appeal of assessee is allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated 16.07.2019

*Kavita Arora

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.

Date of dictation	16.07.2019
Date on which the typed draft is placed before the dictating Member	16.07.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	16.07.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	16.07.2019
Date on which the fair order comes back to the Sr. PS/PS	16.07.2019
Date on which the final order is uploaded on the website of ITAT	16.07.2019
Date on which the file goes to the Bench Clerk	16.07.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	