

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI ANADEENATH MISSHRA, ACCOUNTANT MEMBER

ITA.No.1860/Del./2017
Assessment Year 2012-2013

Mr. Sunil Kapoor, A-8, Gujranwala Town, Part-I, Delhi – 110 009. PAN AAFPK4115R	vs.	The ACIT, Circle-47(1), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri N.K. Bansal, Sr. D.R.

Date of Hearing :	29.07.2019
Date of Pronouncement :	01.08.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-16, New Delhi, Dated 02.01.2017, for the A.Y. 2012-2013.

2. Briefly the facts of the case are that A.O. passed the assessment order dated 30.03.2015 disallowing certain expenses under different heads. The assessee challenged

the additions before the Ld. CIT(A). The Ld. CIT(A) reproduced the grounds of appeals and the Order of A.O. in the impugned order. The Ld. CIT(A) also reproduced the request for adjournments made by Counsel for Assessee in which adjournments have been granted. The Ld. CIT(A), thereafter, decided the appeal in the absence of assessee and dismissed the appeal of assessee.

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 him. The Ld. CIT(A) also noted that assessee filed number of documents in the appeal, but, there is no prayer for admission of the additional evidences. It is not clarified whether any opportunity has been given to take steps in this way. Appeal of assessee was accordingly dismissed.

4. In this view of the matter, we are of the view that interest of justice requires that matter may be reconsidered

by the Ld. CIT(A). In view of the above, Order of the Ld. CIT(A) cannot be sustained in Law. We, accordingly, 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 on merits and 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/-
(ANADEENATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 01st August, 2019

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.