

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Bhavnesh Saini, Judicial Member

ITA No. 1232/Del/2019 : Asstt. Year : 2010-11

Lalit Kumar Sahni, 188, Indira Vihar, Dr. Mukerjee Nagar, Delhi-110009	Vs	Commissioner of Income Tax (Appeals) -20, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. BCBPS7409H		

Assessee by : None

Revenue by : Sh. S. L. Anuragi, Sr. DR

Date of Hearing : 18.07.2019	Date of Pronouncement : 01.08.2019
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ORDER

This appeal by the assessee has been directed against the order of Id. CIT(A)-20, New Delhi dated 14.11.2018 for assessment year 2010-11.

2. The Id. CIT(A) noted in the impugned order that various notices were sent to assessee for hearing of appeal but none have been responded by the assessee. The Id. CIT(A) in absence of assessee and in absence of any material on record dismiss the appeal of assessee.

3. I have heard the Id. DR. According to Section 250(6) of the Income Tax Act, 1961, Id. CIT(A) is required to mention point for determination and reasons for decision in the appellate order, even if assessee appeared before him or not. The Id. CIT(A) did not mention in the order, if the same notice have actually been served upon the assessee. Thus, the order is violative of principles of natural justice as well. The Id. DR suggested that matter may be remanded back to the file of Id. CIT(A) for fresh adjudication. I, accordingly, set aside the order of Id. CIT(A) and restore the appeal of assessee to his file with direction to re-decide appeal of

assessee strictly on merit giving reasons for decision in the appellate order. The Id. CIT(A) shall giving reasonable sufficient opportunity of being heard to the assessee.

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

Order Pronounced in the Court on 01/08/2019

Sd/-
(Bhavnesb Saini)
JUDICIAL MEMBER

Dated: 01/08/2019

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR