

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

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

ITA.No.2167/Del./2016
Assessment Year 2009-2010

Himalayan Dairies Pvt. Ltd., 39/1386, Chandni Chowk, Delhi – 110 006. PAN AAACG4180A	vs.,	The Income Tax Officer, Ward-12(4), C.R. Building, I.P. Estate, New Delhi – 110 002.
(Appellant)		(Respondent)

For Assessee :	Shri Ajay Kumar, Executive
For Revenue :	Smt. Naina Soin Kapil, Sr. D.R.

Date of Hearing :	13.08.2019
Date of Pronouncement :	14.08.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-4, New Delhi, Dated 17.03.2016, for the A.Y. 2009-2010.

2. We have heard the Learned Representative of both the parties.

3. The Ld. CIT(A) noted in the appellate order that assessee took adjournments in the matter and written submissions were filed at DAK. Thereafter appeal was further adjourned. However, on the last date of hearing, none appeared before him. Therefore, Ld. CIT(A), considering that assessee is not interested in prosecuting the appeal, dismissed the appeal of assessee ex-parte.

4. After considering the rival submissions, 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 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.

3. In view of the above, we set aside the impugned order of Ld. CIT(A)-4, New Delhi 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.

4. 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 14th August, 2019

VBP/-

Copy to

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

//By Order//

Asst. Registrar : ITAT : Delhi Benches :
Delhi.