

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' : NEW DELHI

BEFORE SHRI G.S. PANNU, VICE PRESIDENT

ITA No.2973/Del/2019  
Assessment Year : 2015-16

M/s Evershine  
Infradevelopers Pvt.Ltd.,  
L-4, Green Park Extn.,  
New Delhi.  
PAN : AACCE3445L.  
(Appellant)

Vs. Income Tax Officer,  
Ward-8(4),  
New Delhi.

(Respondent)

Appellant by : Shri T.R. Talwar, Advocate.  
Respondent by : Ms. Ekta Vishnoi, Senior DR.

Date of hearing : 24.09.2019  
Date of pronouncement : 24.09.2019

**ORDER**

This appeal by the assessee for the assessment year 2015-16 is directed against the order of learned CIT(A)-3, New Delhi dated 13<sup>th</sup> February, 2019.

2. In this appeal, the first grievance of the assessee is against the action of the CIT(Appeals) in disposing of the appeal ex-parte noticing the absence of the assessee, without discussing the merits of the Grounds of appeal raised before him.

3. I find ample potency in the grievance of the assessee inasmuch as Section 250(6) of the Income-tax Act, 1961 (in short 'the Act') directs the Commissioner (Appeals) to dispose of the appeal before him in writing stating the points for determination, the decision thereon and the reasons for such decision. A perusal of the impugned order reveals that the approach adopted by the CIT(Appeals) is

inconsistent with the requirements of Section 250(6) of the Act. In fact, the CIT(A) has summarily dismissed the appeal of the assessee noticing the absence of the assessee, without adjudicating the merits of the dispute before him. Therefore, on this point itself, the impugned order of the CIT(Appeals) is unsustainable and is accordingly set aside.

4. The matter is restored back to the file of the CIT(Appeals) who shall de-novo adjudicate the appeal of the assessee in accordance with law after allowing the assessee a reasonable opportunity of being heard.

5. In the result, without going into the merits of the issue involved, the appeal is disposed of as above.

Above decision was dictated and pronounced in the open Court on 24<sup>th</sup> September, 2019 at the conclusion of the hearing in the presence of both the parties.

Sd/-

**(G.S. PANNU)**  
**VICE PRESIDENT**

VK.

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1. Appellant : **M/s Evershine Infradevelopers Pvt.Ltd.,  
L-4, Green Park Extn., New Delhi.**
2. Respondent : **Income Tax Officer, Ward-8(4), New Delhi.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar