

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3455/Del./2018
Assessment Year 2009-2010

Shri Sarjit Singh Yadav, Noida. PAN DIVPS2355N C/o. M/s. Sanjeev Anand & Associates, 77, Navyug Market, Ghaziabad-001.	vs.	Income Tax Officer Ward-3(3), Noida.
(Appellant)		(Respondent)

For Assessee :	Shri Deepesh Garg, And Shri Somil Aggarwal, Advocates.
For Revenue :	Shri Pradeep Singh Gautam, Sr. D.R.

Date of Hearing :	14.11.2019
Date of Pronouncement :	15.11.2019

ORDER

This appeal by assessee has been directed against the Order of the Ld. CIT(A)-I, Noida, Dated 29.03.2018, for the A.Y. 2009-2010.

2. Earlier this appeal of assessee were dismissed for default which is restored by allowing the M.A. of the Assessee.

3. I have heard the Learned Representative of both the parties.

4. The Ld. CIT(A) noted in the impugned order that many notices have been issued to the assessee for hearing of the appeal, but, there were no response from the side of the assessee. In the absence of assessee, the Ld. CIT(A) recorded that assessee is not interested in prosecuting the appeal, therefore, appeal of assessee were dismissed for non-prosecution.

5. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of 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.

6. In view of the above, I set aside the impugned order of Ld. CIT(A)-I, Noida, 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.

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

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 15th November, 2019

VBP/-

Copy to

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

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.