

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ “जी”, दिल्ली में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH ‘G’, NEW DELHI

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री एन. के. बिलैया, लेखा सदस्य के समक्ष

BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER &  
Sh. N.K. BILLAIYA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No: 6552/Del/2018  
निर्धारण वर्ष / Assessment Year: 2013-14

Sudhakar Tiwari,  
RZF/583-Lal Bahadur Shastri Marg,  
Raj Nagar-Part-II, Palam Colony,  
New Delhi  
PAN-AELPT9639P

.....अपीलार्थी/Appellant

vs

The ACIT,  
Circle-44(1),  
Delhi

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : None

प्रत्यर्थी की ओर से / Respondent by : Sh. Saras Kumar, Sr. DR

सुनवाई की तारीख / Date of Hearing: 18.12.2019	घोषणा की तारीख / Date of Pronouncement: 20.12.2019
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The appeal filed by assessee is against order of CIT(A)-15, Delhi, dated 30/07/2018 relating to assessment year 2013-14.

2. In this appeal, the assessee is aggrieved by the order of CIT(A) for deciding the appeal *ex-parte* qua the assessee and without going into the merits of the addition.

3. None appeared on behalf of the assessee and we find that the CIT(A) has passed the *ex-parte* order without allowing sufficient opportunity of hearing and without going into the merits of the case.

4. The learned DR for the Revenue on the other hand pointed out that sufficient opportunity has been afforded to the assessee.

5. We have heard Ld. DR for the Revenue and perused the record. Under the provisions of Section 250(6) of the Income tax Act, 1961 (in short "Act"), it is incumbent upon the CIT(A) to decide the appeal after hearing the parties and state the points for determination, the decision thereon and also the reasons for the decision. While deciding the appeal, CIT(A) has no power to dismiss the appeal for non prosecution by relying on the ratio/s laid down in CIT vs. B.N. Bhattacharya & Another 118 ITR 461 (SC) and Late Tukoji Rao Holker vs. CWT 223 ITR 480 (MP). In these facts and circumstances, where the CIT(A) had dismissed the appeal by applying the above said ratios, the order of the learned CIT(A) suffers from infirmity. The CIT(A) while deciding the issue on merits have also to give reasons for coming to the conclusion and in the absence of the same, the order of the CIT(A) again suffers from infirmity. In the present appeal, we find that the

CIT(A) has dismissed the appeal *ex-parte* qua the assessee and had failed to decide the appeal by passing reasoned assessment order.

6. The present appeal is filed against the order of CIT(A) dismissing the appeal in *limine*, on the ground that the assessee had only filed the memo of appeal manually and not electronically. We find that no reasonable opportunity has been afforded to the assessee in this regard, accordingly we remit the matter back to the file of CIT(A) with directions to allow reasonable opportunity to the assessee to furnish the appeal before the CIT(A) electronically. The assessee is also directed to comply with our directions. The CIT(A) shall decide the merits of the issue raised in accordance with law, after affording reasonable opportunity of being heard.

7. Accordingly, we set aside the matter back to the file of the CIT(A) with direction to the CIT(A) to decide the issue on merits by a reasoned order, after affording reasonable opportunity of hearing to the assessee. Further the assessee is also directed to appear before the CIT(A) and participate in the appellate proceedings. The appeal is thus decided on this preliminary issue without going into the merits of the addition.

8. Hence this appeal is restored back to the file of CIT(A) to decide the issue on merits after affording reasonable opportunity of hearing to the assessee. The assessee is also directed to comply with notices issued by the CIT(A). The preliminary issue raised in this appeal is thus decided in favour

of assessee. Since the appeal is being decided on the preliminary issue, we are not addressing the issue raised on merit.

9. In the result, this appeal of the assessee is allowed.

Order pronounced in the open court on 20<sup>th</sup> day of December, 2019.

**Sd/-**

**Sd/-**

**(N. K. BILLAIYA)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

**(SUSHMA CHOWLA)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

**दिल्ली / दिनांक** Dated : 20<sup>th</sup> December, 2019.

S. Shekhar, Sr. P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सहायक रजिस्ट्रार/Assistant Registrar,  
आयकर अपीलीय अधिकरण ,**दिल्ली** / ITAT, Delhi