

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B+SMC": NEW DELHI**

**BEFORE
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No.1160/Del/2019

Anand Goyal A-135D, Sec-27, Noida Uttar Pradesh Pin 201301 PAN BCJPG3608Q (Appellant)	Vs.	ITO Ward-1(1), Noida (Respondent)
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Asstt. Year: 2015-16

Assessee by:	Shri Abhishek Jain, CA
Department by :	Shri Umesh Takyar, Sr. DR
Date of Hearing	31/10/2019
Date of pronouncement	27/ 01/2020

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 29.6.2018 passed by the Ld. Commissioner of Income Tax (Appeals)-I, Noida {CIT(A)} and pertains to assessment year 2015-16.

2.0 At the outset, the Ld. AR submitted that this appeal has been dismissed by the Ld. CIT (A) without considering the merits of the case and without affording proper opportunity to the assessee. It was submitted that principle of natural justice was denied in this case and the order of the AO was upheld without examining the issues.

3.0 The Ld. Sr. DR , on the other hand submitted, that the contention of the AR was not correct in as much as the assessee did not avail the various opportunities afforded by the Ld. CIT (A) and even failed to provide the required details.

4.0 Having heard both the parties, it is our considered opinion that the Ld. CIT (A) was duty bound to examine and adjudicate the case on the merits rather than simply following the order of the AO even though the assessee might have been negligent in pursuing his case. The Ld. CIT (A) is under mandate to adjudicate the issues before him on merits. Accordingly, in the interest of justice, we restore the appeal to the file of the Ld. CIT (A) with the direction to adjudicate the appeal on merits after giving proper opportunity to the assessee. The Assessee is also

directed to cooperate in the first appellate proceedings when he is called upon to do so.

5.0 In the final result the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 27th January, 2020

Sd/-

**(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Dated: 27/01/2020

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi