

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA.No.1816/Del./2017  
Assessment Year 2012-2013

Shri Bharat Anand, 1, Jaipur Estate, Nizamuddin East, New Delhi – 110 013. PAN AKYPA2495D	vs.	The ACIT, Circle – 61 (1), 20 <sup>th</sup> Floor, E-2 Block, Civic Centre, New Delhi – 110 002.
(Appellant)		(Respondent)

For Assessee :	Shri B.K. Anand, C.A.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	06.02.2020
Date of Pronouncement :	06.02.2020

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-34, New Delhi, Dated 25.01.2017, for the A.Y. 2012-2013, challenging the levy of penalty under section 271(1)(c) of the I.T. Act, 1961.

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

3. The Ld. CIT(A) noted in the impugned order that notices have been sent through registered post at the address of the assessee which have not been returned back un-served. The Ld. CIT(A), therefore, noted that assessee is not interested in pursuing the appeal, therefore, it was dismissed *in limine*.

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.

5. In view of the above, we set aside the impugned order of Ld. CIT(A)-34, 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.

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

Order pronounced in the open Court.

Sd/-  
(R.K. PANDA)

ACCOUNTANT MEMBER

Delhi, Dated 06<sup>th</sup> February, 2020

VBP/-

Copy to

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.