

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA.No.6076/Del./2019  
Assessment Year 2015-16

M/s. Rajhans Infratech Pvt. Ltd., M-32, 2 <sup>nd</sup> Floor, Greater Kailash-I, New Delhi – 110 048. PAN AAACD0055F	vs.	The JCIT, Circle – 21 (2), C.R. Building, New Delhi - 002
(Appellant)		(Respondent)

For Assessee :	Shri Satyjeet Goel, Advocate
For Revenue :	Shri Sanjay Tripathi, Sr. DR

Date of Hearing :	02.03.2020
Date of Pronouncement :	02.03.2020

**ORDER**

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

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-38, New Delhi, Dated 14.06.2019, for the A.Y. 2015-2016 under section 154/143(3) of the I.T. Act, 1961.

2. The Ld. CIT(A) noted that none appeared before him on the date fixed, despite notifying the date of hearing.

Therefore, appeal of assessee dismissed, in the absence of assessee without deciding the same on merits.

3. 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.

4. In view of the above, we set aside the impugned order of Ld. CIT(A)-38, 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.

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

Order pronounced in the open Court.

Sd/-  
(Dr. B.R.R. KUMAR)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 02<sup>nd</sup> March, 2020

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.