

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC-2” BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER

**ITA No.6386/Del/2019
Assessment Year : 2013-14**

Anil Khosla, 460/731, Badkhal Pal Road, Faridabad, Haryana-121001. PAN-AAGPK5998M	Vs	ITO, Ward-54(1), New Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Ms. Shivani Bansal, Sr.DR	
Date of Hearing	06.01.2021	
Date of Pronouncement	18.01.2021	

ORDER

PER R.K.PANDA, AM :

This appeal filed by the assessee is directed against the ex-parte order dated 19.06.2019 of CIT(A)-18, New Delhi relating to assessment year 2013-14.

2. None appeared on behalf of the assessee despite service of notice. Therefore, this appeal is being decided on the basis of material available on record and after hearing the Ld.Sr.DR.

3. Facts of the case, in brief, are that the assessee is an individual and engaged in the business of transportation through hiring of trucks. He filed his return of income on 25.09.2013 declaring income of Rs.8,34,850/-. The

Assessing Officer completed the assessment u/s 143(3) of the Income Tax Act, 1961 (in short "Act") on 21.03.2016 determining the total income of the assessee at Rs.25,17,080/- by making various additions/disallowances. Since none appeared on behalf of the assessee before the CIT(A) despite service of notices, the CIT(A) following the decision of Hon'ble Supreme Court in the case of CIT vs B. N. Bhattacharya (1997) 118 ITR 461 (SC) and decision of Delhi Tribunal in the case of CIT vs Multiplan India Pvt. Ltd. reported in 38 ITD 320 (Del.) dismissed the appeal filed by the assessee.

4. Aggrieved by the order of CIT(A), the assessee is in appeal before the Tribunal.

5. I have heard the Ld. Sr. DR and perused the orders of the Assessing Officer and the CIT(A). It is an admitted fact that despite opportunities granted by the CIT(A), there was no appearance from the side of the assessee for which the CIT(A) was constrained to pass the ex-parte order, dismissing the appeal of the assessee for non-prosecution. However, he has not decided the appeal on merit which he is required to do. As per provisions of section 250(6) of the Act, the order of the CIT(A) disposing the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. Since the Ld.CIT(A) has not decided the appeal on merit, which he is required to do, therefore, considering the totality of the facts of the case and in the interest of justice, I deem it appropriate to restore the issue to the file of Ld. CIT(A) with the

direction to grant one last opportunity to the assessee to substantiate his case and decide the issue as per fact and law by passing a speaking order. The assessee is also hereby directed to appear before the Ld. CIT(A) and substantiate his case failing which the Ld.CIT(A) is at liberty to pass an appropriate order as per law. I hold and direct accordingly.

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

Order pronounced in the open Court on 18th January, 2021.

Sd/-

(R.K.PANDA)
ACCOUNTANT MEMBER

Dated:- 18.01.2021

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI