

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC-1" : DELHI

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

ITA.No.7346/Del./2019  
Assessment Year 2011-2012

Smt. Gitanjali Sachdeva, 36, 2 <sup>nd</sup> Floor, Munirka Vihar, Opp. JNU, New Delhi-110067 PAN ABIPS1545B	vs.	The Income Tax Officer, Ward – 33 (2), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Mr. Shri Prakash Dubey , Sr.DR

Date of Hearing :	21.01.2021
Date of Pronouncement :	01.02.2021

**ORDER**

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

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-11, New Delhi, Dated 11.07.2019, for the A.Y. 2011-2012.

2. None present on behalf of the assessee despite notifying the date of hearing.

3. We have heard the Ld. D.R. through video conferencing and perused the findings of the authorities below.

4. The Ld. CIT(A) noted certain dates of hearing when assessee did not appear to argue the appeal. The Ld. CIT(A) in the absence of assessee dismissed the appeal of assessee for default.

5. In view of the above, it is clear that the Ld. CIT(A) did not decide the appeal of assessee on merits. 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. Therefore, the Ld. CIT(A) cannot dismiss the appeal of assessee in default only. Without deciding the appeal on merit, the impugned Order of the Ld. CIT(A)-11, New Delhi, cannot be sustained in Law. We, therefore, set aside the impugned order of Ld. CIT(A)-11, New Delhi and restore the appeal of assessee to his file with a direction to re-decide the appeal of assessee on merits by giving reasons for decision and in accordance with law, by giving reasonable and sufficient opportunity of being

heard to the assessee. Accordingly, appeal of the Assessee is allowed for statistical purposes.

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

Order pronounced in the open Court.

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

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 01<sup>st</sup> February, 2021

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.