

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'SMC-1' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER  
[Through Video Conferencing]**

ITA No.6841/Del./2019  
Assessment Year: 2015-16

M/s. Greenwood Govt. Officers Welfare Society, Plot No. 10, Pocket P-2, Sector, Omega-I, Greater Noida, Distt. Gautam Budh Nagar, Guatam Budha Nagar, Uttar Pradesh-201310	<b>Vs.</b>	ACIT, Circle-54(1), New Delhi
<b>PAN :AAATG2745C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	None
Respondent by	Shri Ved Prakash Mishra, Sr.DR

Date of hearing	15.02.2021
Date of pronouncement	15.02.2021

**ORDER**

**PER O.P. KANT, A.M.:**

This appeal by the assessee is directed against the order dated 12.06.2019 passed by learned Commissioner of Income Tax (Appeals)-18, New Delhi, for assessment year 2015-16.

**2.** Briefly stated facts of the case are that the assessee is a Welfare Society registered under the Societies Registration Act, 1860. It earns income from other sources. The assessee filed

return of income on 16.06.2016, declaring Nil income. The case was selected for scrutiny. Consequently, the Assessing Officer passed assessment order on 15.12.2017 and made addition of Rs.23,37,301/- on account of income from other sources. Being aggrieved, the assessee moved to the learned CIT(A). The learned CIT(A) observed that the assessee has been provided reasonable number of opportunities but neither written submission has been filed, nor any material/argument has been brought by the assessee in support of the grounds taken during the appeal and it appeared that the assessee was not keen to pursue the appeal. Accordingly, the learned CIT(A) dismissed the appeal *ex-parte* without deciding on merit.

**3.** None present on behalf of the assessee. We have heard learned DR through Video Conferencing and perused the relevant material on record.

**3.** On perusal of impugned order, we find that the assessee did not file any written submission, nor any material was produced before the learned CIT(A) to support its case, despite reasonable opportunity being provided to him, and the learned CIT(A) dismissed the appeal of the assessee *ex-parte*. We are of the opinion that in terms of section 250(6) of the Act the Ld. CIT(A) is required to dispose off the appeal on merit with his reasoning even in the case of non-representation by the assessee. As the Ld. CIT(A) has not disposed off the appeal on merit with a reasoned order, we set aside the order of the Ld. CIT(A) and restore the appeal back to Ld. CIT(A) to decide the same with reasoned and speaking order after allowing reasonable opportunity of being heard to the assessee.

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

***Order pronounced in the open court.***

***Sd/-***

**(BHAVNESH SAINI)  
JUDICIAL MEMBER**

***Sd/-***

**(O.P. KANT)  
ACCOUNTANT MEMBER**

Dated: 15<sup>th</sup> February, 2021.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi