

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC-2" NEW DELHI

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

आ.अ.सं./I.T.A No.8483/Del/2019

निर्धारणवर्ष/Assessment Year: 2015-16

Advance India Shares & Securities Pvt. Ltd., A-66, 2 nd Floor, Guru Nanak Pura, Vikas Marg, Laxmi Nagar, New Delhi. PAN No. AAFCA6229B	बनाम Vs.	ITO Ward 1(3) New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Sh. Farat Khan, Addl. CIT DR

सुनवाईकीतारीख/ Date of hearing:	11.03.2021
उद्घोषणाकीतारीख/Pronouncement on	11.03.2021

आदेश /O R D E R

PER BHAVNESH SAINI, J.M.

This appeal by assessee has been directed against the order of Ld. CIT(A)-1, New Delhi dated 15.07.2019 for AY 2015-16.

2. We have heard Ld. DR and perused the findings of the authorities below.

3. In this case, Ld. CIT(A) noted in the impugned order that various opportunities have been given to assessee to argue the appeal. However, assessee did not attend the appellate proceedings. Therefore, appeal of assessee was dismissed for default.

3. After considering the submission of the Ld. DR, we are of the view that matter requires reconsideration at the level of the Ld. CIT(A).

4. According to section 250(6) of the I.T. Act, Ld. CIT(A) is required to mention point for determination and reasons for decision in the appellate order while deciding the appeal of the assessee. However, the Ld. CIT(A) instead of deciding the appeal on merits dismiss the appeal of assessee in default. The order of Ld. CIT(A), therefore, cannot be sustained in law.

5. In view of the above, we set aside the impugned order and restore back the matter in issue to the file of Ld. CIT(A) with direction to re-decide the appeal of assessee on merits giving reasons for decision in the appellate order by giving reasonable sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open court on 11/03/2021

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

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 11.03.2021
**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi