

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DLEHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER**

**ITA No. 151/Del/2022  
Assessment Year: 2018-19**

Tarun Buildwell Pvt. Ltd., C-33, South Extension Part-2, Delhi.	vs.	DCIT, CPC, Bengaluru.
<b>PAN : AACCT2590H</b> (Appellant)		(Respondent)

Appellant by : None  
Respondent by: Sh. Om Prakash, Sr. DR

Date of hearing: 31.03.2022  
Date of order : 31.03.2022

**ORDER**

This appeal filed by the assessee is directed against the order dated 29.11.2021 of the learned CIT(A)-26, New Delhi relating to assessment year 2018-19.

2. None appeared on behalf of the assessee at the time of hearing. Since the CIT(A) has also passed the ex parte order for want of prosecution, therefore, I deem it appropriate to decide this appeal on the basis of material available on record and after hearing the Id. DR.

3. The facts of the case, in brief, are that the assessee filed its return of income on 07.09.2018 declaring loss of Rs.2,18,124/-. In the intimation u/s. 143(1) of the Income-tax Act, income was computed at Rs.20,25,380/- after

making addition/adjustment of Rs.22,43,500/- on account of income considered under the other heads of income and credit of losses of current year to be set off amounting to Rs.14,82,825/- was also not given. Assessee filed an appeal before the Id. CIT(A). However, due to non-appearance of assessee despite number of opportunities granted, Id. CIT(A) dismissed the appeal for want of prosecution. Aggrieved by such order of CIT(A), the assessee is in appeal before the Tribunal.

4. I have heard the Id. DR and perused the record. It is an admitted fact that the Id. CIT(A) dismissed the appeal filed by the assessee for want of prosecution. However, he has not decided the appeal on merits as per provisions of section 250(6), according to which the order of CIT(A) shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. However, Id. CIT(A) has not done so. Therefore, considering the totality of facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of Id. CIT(A) with the direction to grant one more final opportunity to the assessee to substantiate its case and to decide the appeal on the basis of facts and law by passing a speaking order. The assessee is also directed to cooperate with the Id. CIT(A) in hearing of appeal without seeking unnecessary adjournments on one pretext or the other, failing which the CIT(A) shall be

at liberty to pass an order as per law. The grounds raised by the assessee are, accordingly, allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 31/03/2022.

Sd/-

**(R.K. PANDA)**  
**Accountant Member**

Dated: 31/03/2022  
'aks'