

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "S.M.C." NEW DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, S.M.C.

आ.अ.सं./I.T.A No. 290/Del/2020
निर्धारणवर्ष/Assessment Year: 2015-16

Indra Mohan Gupta, C/o. Swati Medical, Hall Bazar, Amroha, Uttar Pradesh - 244 221.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 1 (4) Amroha.
PAN No. ADRPG0698J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by :	N o n e ;
राजस्वकीओरसे /Revenue by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing:	14/03/2022
उद्घोषणाकीतारीख/Pronouncement on :	28/04/2022

आदेश / O R D E R

PER C. N. PRASAD, J.M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals), Moradabad, [hereinafter referred to CIT (Appeals)] for the assessment year 2015-16 arising out of the assessment order passed under Section 143(3) read with Section 148 of the Income Tax Act, 1961 (the Act) in dismissing the appeal for non-prosecution.

2. In spite of issue of notice none appeared. The appeal is disposed of on hearing the ld. DR on merits.

3. On perusal of the order of the ld. CIT (Appeals) it is observed that the appeal of the assessee was dismissed by the ld. CIT (Appeals) for non-prosecution. The appeal was dismissed ex-parte by the ld. CIT (Appeals) applying the decision of Delhi Bench in the case of CIT Vs. Multiplan India Pvt. Ltd. 38 ITD 320 (Del).

4. The ld. CIT (Appeals) should have disposed of the appeal on merits rather than dismissing the appeal for non-prosecution. Therefore, in the interest of justice this appeal is restored back to the file of the ld. CIT (Appeals) who shall decide the appeal on merits in accordance with law, after providing adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on : 28/04/2022.

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 28/04/2022.

MEHTA

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1. Appellant;
2. Respondent;

3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	25.04.2022
Date on which the typed draft is placed before the dictating member	26.04.2022
Date on which the typed draft is placed before the other member	28.04.2022
Date on which the approved draft comes to the Sr. PS/ PS	28.04.2022
Date on which the fair order is placed before the dictating member for pronouncement	28.04.2022
Date on which the fair order comes back to the Sr. PS/ PS	28.04.2022
Date on which the final order is uploaded on the website of ITAT	28.04.2022
Date on which the file goes to the Bench Clerk	28.04.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	