

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

SHRI SANJAY GARG, JUDICIAL MEMBER

**ITA No.301/Del/2022
Assessment Year : 2015-16**

Amit Kumar Kansal, A-2, Ground Floor, Sohna Road, South City-2, Gurgaon, Haryana-122018	vs	Income Tax Officer, Ward-1(1), HSIIDC Building, Phase V, Udyog Vihar, Gurugram, Haryana-122016
PAN-AKLPK8096P		
APPELLANT		RESPONDENT

Appellant by	None
Respondent by	Sh. Sanjay Kumar, Sr. DR
Date of Hearing	22.06.2022
Date of Pronouncement	22.06.2022

ORDER

This present appeal has been preferred by the assessee against the order dated 15.12.2021 of the Ld. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre [hereinafter referred to as CIT(A)], pertaining to AY 2015-16.

2. No one has put in appearance on the date of hearing despite notices issued. Therefore, I proceeded to decide the appeal on merit after hearing the Ld. DR and after going through the record.

3. A perusal of the impugned order reveals that the same is an ex-parte order. The appeal of the assessee has been dismissed by the ld. CIT(A) for want of prosecution. The Ld. CIT(A) has not passed the order on merits,

which he was supposed to do as per the requirement of law. In view of this, the order of the Ld. CIT(A) is not sustainable and the same is set-aside. The matter is restored to the file of the ld. CIT(A) for fresh adjudication with direction a to pass the order in the appeal of the assessee on merit after giving proper opportunity of hearing to the assessee to represent his case. With the above observation, the appeal of the assessee is treated as allowed for statistical purpose.

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

Order pronounced in the open Court on 22.06.2022.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Delhi;

Dated: 22/06/2022.

Shekhar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI