

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : E : NEW DELHI  
BEFORE SHRI C.M. GARG, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.2935/Del/2018  
Assessment Year: 2013-14

Mekaster International P. Ltd.,  
908, Ansal Bhawan,  
16, KG Marg,  
New Delhi.  
PAN: AAACM2202M

Vs ITO,  
Ward-16(2),  
New Delhi.

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Ms Ritu Singh Sharma, Sr. DR
Date of Hearing	:	19.07.2022
Date of Pronouncement	:	21.07.2022

ORDER

PER C.M. GARG, JM:

This appeal filed by the assessee is directed against the order dated 30.01.2018 r.w. order dated 26.02.2018 of the CIT(A)-22, New Delhi, relating to assessment year 2013-14.

2. None appeared on behalf of the assessee when the matter was called for hearing. On perusal of appeal record especially the first appellate order, we are of the view that the appeal can be adjudicated in absence of the assessee after hearing the arguments of the ld. Sr. DR. Therefore, we proceed to adjudicate the appeal ex parte qua the assessee.

3. We find, in this case, the ld. CIT(A) has dismissed the appeal for want of prosecution by default without any adjudication on merits, whereas the ld.CIT(A) was duty-bound to decide the appeal on merits as per the provisions of sub-section (6) of section 250 of the

Income-tax Act, 1961. The ld. Sr. DR also agreed to this proposition of law. Thus, this appeal is restored to the file of the ld.CIT(A) to decide the same on merits, after allowing due opportunity of hearing to the assessee.

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

Order pronounced in the open court on 21.07.2022.

Sd/-

(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)  
JUDICIAL MEMBER

Dated: 21<sup>st</sup> July, 2022

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi