

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH - 'SMC' NEW DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA No. 780/Del/2017  
ASSESSMENT YEAR : 2012-13

Shakti Builders Shakti Comple, Kashipur Road, Rudrapur, US Nagar Uttrakhand PAN ABEFS9046D	Vs.	ITO Circle-1(5) Rudrapur
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by :	None
Department by:	Ms. Badobani, Sr. DR
Date of Hearing	25/05/2017
Date of pronouncement	25/05/2017

**Per BHAVNESH SAINI, Judicial Member**

**ORDER**

This appeal by the assessee has been directed against the order of Ld. CIT(A) – Haldwani dated 24.11.2016 for assessment year 2012-13.

2. Ld. CIT(A) noted in the impugned order that the assessee did not respond to the notice nor filed written submissions. Therefore, assessee was not interested in prosecuting the appeal. Therefore appeal of assessee was dismissed for nonattendance.

3. After hearing Ld. DR, I am of the view, matter requires reconsideration at the level of Ld. CIT(A). According to Section 250 (6) of I.T. Act, Ld. CIT(A) is

required to pass reasoned order give reasons for the decision in the appellate order. Therefore even if assessee did not appear before him, Ld. CIT(A) is under obligation to pass the order giving reasons for the same. If Ld. CIT(A) dismissed the appeal of assessee for non prosecution only such order cannot be sustained in law. The matter therefore requires reconsideration. I, accordingly ,set aside the impugned order and restore the appeal of the assessee to his file with direction to re-decide appeal of assessee on merits giving reasons for decision in the appellate order by giving reasonable sufficient opportunity of being heard to the assessee.

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

Pronounced in the Open Court.

Sd/-  
**( BHAVNESH SAINI )**  
**JUDICIAL MEMBER**

Dated: 25/05/2017

**\*Veena\***

Copy forwarded to: -

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

TRUE COPY

By Order,

ASSISTANT REGISTRAR