

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC-1" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.No.7054/Del./2019
Assessment Year 2007-2008

Shri Naveen Kumar Jain, L/H of Shri Anand Prakash Jain, Prop. Naveen Jain Metal Udyog, 3721, Gali Barna, Sadar Bazar, Delhi. PIN – 110 006 PAN AADPJ8047R	vs.	The Income Tax Officer, Ward – 63 (2), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Ms. Mansi Jain, C.A.
For Revenue :	Shri Rajesh Kumar, Sr. D.R.

Date of Hearing :	03.02.2021
Date of Pronouncement :	03.02.2021

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-36, New Delhi, Dated 26.07.2019, for the A.Y. 2007-2008.

2. We have heard the Learned Representatives of both the parties through video conferencing and perused the findings of the authorities below.

3. In this case the A.O. passed the re-assessment order under section 143(3)/147 of the I.T. Act, 1961, Dated 25.03.2015 making addition of Rs.36,17,208/- on account of purchases. The Ld. CIT(A) issued various notices to the assessee for hearing of the appeal, but, the assessee despite seeking adjournment did not avail the opportunity of being heard. The Ld. CIT(A), therefore, dismissed the appeal of assessee for default.

4. After considering the rival submissions, we are of the view that the matter requires re-consideration at the level of the Ld. CIT(A). Learned Counsel for the Assessee submitted that the Ld. CIT(A) has not given adequate opportunity of being heard to the assessee and that assessee should not suffer on account of non-appearance of the Counsel. The Ld. CIT(A) though referred to certain dates of hearing in the appellate order, but, ultimately dismissed the appeal of assessee for default on the part of the assessee.

According to Section 250(6) of the I.T. Act, the Ld. CIT(A) is required to mention point for determination and reasons for decision in his appellate order. However, the present impugned order shows that appeal of assessee has been mainly dismissed for default on the part of assessee, without deciding the appeal on merits, by giving reasonable, sufficient opportunity of being heard to the assessee. Therefore, the impugned order cannot be sustained in Law.

3. In view of the above, we set aside the impugned order of Ld. CIT(A), New Delhi and restore the appeal of assessee to his file with a direction to re-decide the appeal of assessee in accordance with law, by giving reasons for decision in the appellate order and by giving reasonable and sufficient opportunity of being heard to the assessee. Accordingly, appeal of assessee is allowed for statistical purposes.

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

Order pronounced in the open Court.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 03rd February, 2021

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC-1' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.