

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES (SMC), JAIPUR

श्री भागचंद, लेखा सदस्य, के समक्ष  
BEFORE: SHRI BHAGCHAND, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 354/JP/2017  
निर्धारण वर्ष / Assessment Year : 2008-09

Madhu Agrawal, L/H – Late Shri Jitendra Kotriwal, 2/146, Vidhyadhar Nagar, Jaipur.	बनाम Vs.	Income Tax Officer, Ward 4(2), Jaipur.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AOSPK 2754 F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Written submissions &  
Shri Ashwin Rathi (CA)  
राजस्व की ओर से / Revenue by : Smt. Poonam Roy (DCIT)

सुनवाई की तारीख / Date of Hearing : 21/11/2017  
उदघोषणा की तारीख / Date of Pronouncement : 23/11/2017

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is an appeal filed by the assessee emanates from the order of the Id. CIT(A), Bikaner dated 17/03/2015 for the A.Y. 2008-09, wherein the assessee has raised following grounds of appeal:

- “1. The Id. CIT(A) has erred in dismissing the appeal.
2. The selection of case for scrutiny was bad in law and facts.

3. *Addition of Rs. 11,20,000/- on account of unexplained investment was bad in law and facts.*
4. *Charging of interest U/s 234A, 234B of Rs. 1,55,655/- was bad in law and facts."*

2. At the time of hearing, the Id AR of the assessee has submitted that the issue raised in the appeal may be restored back to the file of the Assessing Officer as the Id. CIT(A) has decided it ex parte.

3. On the other hand, the Id DR has submitted that the issue may be decided at the level of Hon'ble ITAT.

4. I have heard both the sides on this issue. The Id. CIT(A) has issued various notices but after notice dated 17/2/2014 where the date of hearing was fixed on 26/2/2014 onwards, the comments of the post office was left. Thus, this fact suggests that the notices issued for fixing the hearing from 26/2/2014 onwards were not served on the assessee. The Id. CIT(A) has passed an ex parte order. The Id AR during the hearing has submitted that if the appeal is restored back to the file of the Id. CIT(A) then the assessee will cooperate and appear before the Id. CIT(A) and will also submit necessary documents/details on the appointed date. In view of these pleadings and in the interest of justice and equity, I restore the appeal back to the file of the Id. CIT(A) to be

decided afresh on merits after providing reasonable and effective opportunity of being heard to the assessee.

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

Order pronounced in the open court on 23/11/2017.

Sd/-  
(भागचंद)  
(BHAGCHAND)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 23<sup>rd</sup> November, 2017

\*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Smt. Madhu Agarwal, Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO, Ward 4(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 354/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar