

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. 826/JP/2017
निर्धारण वर्ष / Assessment Year : 2010-11

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|---|-------------|------------------------------------|
| Ram Babu Gupta, Prop.- Garg Building Material, Near Jain Nasia, Tonk. | बनाम Vs. | Income Tax Officer, Ward, Tonk. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABYPG 2061 J | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by : Shri Nikhilesh Kataria (CA)
राजस्व की ओर से / Revenue by : Smt. Poonam Rai (DCIT)

सुनवाई की तारीख / Date of Hearing : 11/12/2017
उदघोषणा की तारीख / Date of Pronouncement : 12/12/2017

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is an appeal filed by the assessee emanates from the order of the Id. CIT(A)-3, Jaipur dated 25/09/2017 for the A.Y. 2010-11.

2. The first ground of the appeal is regarding not providing proper opportunity of being heard to the assessee by the Id. CIT(A) and it was prayed that the appeal may be restored back to the file of the Id. CIT(A).

3. The Id AR of the assessee at the time of hearing has drawn the attention of the Bench towards the fact that adjournment was granted for

22/09/2017 on which the Id AR of the assessee could not attend due to genuine reasons. An affidavit in this regard has been filed by Yamini Khuteta, C.A. wherein she has stated that due to omission of date, she could not appear before the Id. CIT(A)-III on the appointed date. When she became aware about non-appearance after 2-3 days and enquired from the office of Id. CIT(A)-III, the order was already passed. In such circumstances, the Id AR pleaded that non-appearance was due to bonafide omission and he prayed to restore the matter to the file of the Id. CIT(A).

4. On the other hand, the Id DR was also not having very serious objection to the proposition of the Id AR.

5. After hearing both the sides, the appeal is restored back to the file of the Id CIT(A) to be decided on merit after providing adequate and effective opportunity of being heard to the assessee. The assessee shall cooperate in finalization of the appeal.

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

Order pronounced in the open court on 12/12/2017.

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

जयपुर / Jaipur
दिनांक / Dated:- 12th December, 2017

***Ranjan**

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

1. अपीलार्थी/The Appellant- Shri Ram Babu Gupta, Tonk.
2. प्रत्यर्थी/ The Respondent- The ITO, Ward, Tonk.
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. 826/JP/2017)

आदेशानुसार/ By order,

सहायक पंजीकार/Asst. Registrar