

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. 847/JP/2017
निर्धारण वर्ष / Assessment Year : 2012-13

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| Professional Group Education & Technical Development Society, 17, Gali No. 12, Queens Road, Ajmer Road, Jaipur. | बनाम Vs. | Income Tax Officer, (Hd.Qrs.) (Exemptions) Jaipur. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABTP 2723 Q | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारित की ओर से / Assessee by : None
राजस्व की ओर से / Revenue by : Smt. Poonam Roy (DCIT)

सुनवाई की तारीख / Date of Hearing : 16/01/2018
उदघोषणा की तारीख / Date of Pronouncement : 17/01/2018

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is the appeal filed by the assessee emanates from the order of the Id. CIT(A)-3, Jaipur dated 31/10/2017 for the A.Y. 2012-13, wherein the assessee has raised sole effective ground of appeal, which is against confirming the demand of Rs. 15,02,650/-.

2. At the time of hearing, no one has appeared on behalf of the assessee. The Id DR was heard.

3. The only issue involved in the appeal is confirming the demand of Rs. 15,02,650/-. The Id. CIT(A) has dealt the issue by holding as under:

“4. The present appeal is against the assessment order of u/s 144/143(3) of the Act. I have carefully perused the grounds of appeal and the assessment order. As already discussed above, the appellant has failed to offer any explanation for submission in support of the grounds raised in this appeal nor any supporting evidences were produced by him despite adequate opportunity having been provided.

In this connection, reliance may be placed upon the decision of the Hon'ble supreme court in the case of H.M. Esufali H.M. Abdulali (1973) 90 ITR 271 wherein the Hon'ble court has held that the appellate authority cannot substitute its own judgment in place of the judgment of the A.O. unless it is shown that the judgment of the A.O. was biased, irrational, vindictive or capricious.

In the instant case the appellant has not able to show that the decision of the A.O. was arbitrary, biased, irrational, vindictive or capricious without any basis, I find no reason to interfere with the decision of the A.O.”

4. After hearing the Id. DR has considering the facts and circumstances of the case, the Bench find that none attended on behalf of the assessee before the Id. CIT(A) and before the ITAT at the time of hearing. From this, it appears that the assessee is not interested to

pursue its case. Therefore, the order of the Id. CIT(A) is hereby confirmed.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 17/01/2018.

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

जयपुर / Jaipur

दिनांक / Dated:- 17th January, 2018

*Ranjan

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

1. अपीलार्थी / The Appellant- Professional Group Education & Technical Development Society, Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO, (Hd.Qrs.) (Exemptions).
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. 847/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar