

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

श्री रमेश सी शर्मा, लेखा सदस्य के समक्ष  
BEFORE: SHRI RAMESH C SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 881/JP/2018  
निर्धारण वर्ष / Assessment Year : 2004-05

Shri Jagdish Prasad Chaudhary Alias Jagdish Rulania, Prop.- Motibaba Tubewell Co., 43, Kanwara Ka Bass, Via Kalwad, Jaipur-303602	बनाम Vs.	I.T.O., Ward 7(2), Jaipur.
स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: ACXPC 2770 Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri S.S. Jangid (Adv)  
राजस्व की ओर से / Revenue by : Ms. Anuradha (JCIT)

सुनवाई की तारीख / Date of Hearing : 19/03/2019  
उदघोषणा की तारीख / Date of Pronouncement : 27/03/2019

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This is an appeal filed by the assessee against the order of Id.CIT(A)-3, Jaipur dated 04/05/2018 for the A.Y. 2004-05 in the matter of ex parte order passed U/s 144/147 of the Income Tax Act, 1961 (in short the Act).

2. In this appeal, the assessee is aggrieved for the addition of Rs. 3,50,000/- representing deposit of cash in the books of M/s BMD Stone Crusher and also the disallowance of Rs. 1,25,000/- representing agriculture income. Facts in brief are that the assessee is an individual and his main source of income is agriculture. He is partner in a firm named as M/s BMD Stone Crusher alongwith Shri Sajjan Kumar and Shri Rameshwar Lal. The Assessing Officer made the addition after passing ex parte order, which was confirmed by the Id. CIT(A).

3. Before the ITAT, the Id. AR of the assessee has explained the reasons for non-appearance before the Assessing Officer. He has also invited our attention to the documents placed on record justifying the income from agriculture not belonging to the assessee but to HUF. However, without going into the merit of the addition and by considering the reasonable cause for non-appearance, I restore the matter back to the file of the Assessing Officer for deciding afresh after giving reasonable opportunity of hearing to the assessee. The assessee is also directed to appear before the Assessing Officer within the period of 60 days from the date of receipt of this order. In case of any failure on the part of the assessee, the Assessing Officer is at liberty to pass order after considering the material placed on record.

4. In the result, appeal of the assessee is allowed in part for statistical purposes only.

Order pronounced in the open court on 27<sup>th</sup> March, 2019

Sd/-  
(रमेश सी शर्मा)  
(RAMESH C SHARMA)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 27<sup>th</sup> March, 2019

\*Ranjan

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

1. अपीलार्थी / The Appellants- Shri Jagdish Prasad Chaudhary Alias Jagdish Rulania, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 7(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. 881/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar