

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

**BEFORE SHRI N.K.SAINI, VICE PRESIDENT AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

ITA No.133/JODH/2019
Assessment Year: 2011-12

Deputy Conservator of Forest , Pratapgarh,
Chittorgarh

Vs.

Income Tax Officer
(TDS), Bhilwara

[PAN :JDHU0 0568B]
(Appellant)

(Respondent)

Appellant by : None
Respondent by : Shri P.K. Singi, Ld. DR

Date of Hearing: 30/04/2019
Date of Pronouncement: 30/04/2019

ORDER

PER N.K.CHOUDHRY

The instant appeal has been preferred by the Assessee/Appellant against the order dated 03.01.2019 impugned herein passed by the Ld. CIT(A), Ajmer u/s 250(6) of the I.T. Act (hereinafter called as the 'Act') whereby the Ld. CIT(A) has affirmed the assessment order dated 15.03.2018 passed u/s 201/201(1A) of the Act by the ITO (TDS), Bhilwara.

2. At the outset, it reflects from the order that the order under challenge has been passed as an ex-parte. Though, it reflects from the order that various opportunities have been provided to the assessee but no one on behalf of the assessee represented before the Ld. CIT(A) nor any written submission has been filed. From the order it

does not reflect that the notice issued to the assessee has ever been served upon by the assessee for the dates of hearing as mentioned in para No.2 of the order, therefore in the interest of justice we are inclined to set aside the order passed by the CIT(A) and restore back the matter to the file of the Ld. CIT(A) for making the decision afresh while affording proper opportunities of being heard to the assessee.

It is also ordered that the assessee shall co-operate with the appellant proceedings and shall appear as and when required by the Ld. CIT(A) and in case of failure on its part the Ld. CIT(A) shall be at liberty to draw the adverse inference against the assessee.

3. In the result, the appeal of the Assessee stands allowed for statistical purposes.

Order pronounced in the Open Court on 30.04.2019.

Sd/-
(N.K.SAINI)
VICE PRESIDENT

Dated: 30/04/2019

PK/PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

ASSISTANT REGISTRAR