

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, AM

आयकर अपील सं./ ITA No. 195/JP/2018
निर्धारण वर्ष / Assessment Year :2006-07

M/s. Suraj Navalakha D-2 Nandnam Apartment, Tilak Marg, C-Scheme, Jaipur, Rajasthan	Vs.	I.T.O., Ward-6(4), Jaipur
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AAYPN3113B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri Rajeev Sogani &
Ms. Shivangi Samdhani (CAs)
राजस्व की ओर से / Revenue by : Smt. Roshanta Meena (JCIT)

सुनवाई की तारीख / Date of Hearing : 15/04/2019
उदघोषणा की तारीख / Date of Pronouncement : 10/06/2019

आदेश / ORDER

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

This is an appeal filed by the assessee against the order of Id.CIT(A)-2, Jaipur dated 13/11/2017 for the A.Y. 2006-07 in the matter of order passed U/s 143(3) of the Income Tax Act, 1961 (in short, the Act).

2. Grounds of Appeal raised by the assessee are as under:

1. In the facts and circumstances of the case and in law the Id. AO has erred in reopening the assessment u/s. 147 of the Income Tax Act, 1961. The action of Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the assessment proceedings being without any basis

2. In the facts and circumstances of the case and in law the Id. CIT(A) has erred in confirming the additions, made by the Id. AO to the extent of Rs.1,95,500/- u/s. 68 of Income Tax Act, 1961. The action of Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the said addition of Rs.1,95,500/-.

3. The assessee craves his right to add, amend or alter any of the grounds on or before the hearing."

3. Additional grounds of appeal raised by the assessee are as under:-

1. In the facts and circumstances of the case and in law, Id. AO has erred in reopening the assessment under section 147 of the Income Tax Act 1961. The action of the Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the assessment proceeding being illegal and without any basis.

2. In the facts and circumstances of the case and in law, the Id. AO has erred in issuing notice under section 148 of the Income Tax Act, 1961 without obtaining proper sanction under section 151 of the Income Tax Act, 1961. The action of the Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the reassessment proceedings being illegal and without jurisdiction."

4. Rival contentions have been heard and record perused. The facts in brief are that the assessee is having income from salary, house property and business income. The A.O. got information regarding deposit of cash in the savings bank account during the year under consideration, accordingly, after recording the reasons, the A.O. reopened the assessment. During the course of reassessment proceedings, it was revealed that the assessee has raised loan of Rs. 1,95,500/- from various persons and in support thereof affidavits have been filed. The A.O. observed that the assessee has not filed confirmation, accordingly, he

added the amount in assessee's income. By the impugned order, the Id CIT(A) has confirmed the action of the A.O.

5. I have considered the rival contention and carefully gone through the orders of the authorities below. It was the contention of the Id AR of the assessee that before the Id. CIT(A), the assessee has asked for adjournment but the same was not granted and the appeal was decided by dismissing the same. From the record it appears that proper opportunity was not granted by the Id. CIT(A), therefore, in the substantial interest of justice, we restore the matter back to the file of the Id. CIT(A) for deciding the issue afresh after giving due and reasonable opportunity of being heard to the assessee. The assessee is at liberty to file details if any required by the Id. CIT(A). The assessee is also directed to appear before the Id. CIT(A) within a period of 60 days from the date of receipt of this order.

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

Order pronounced in the open court on 10th June, 2019.

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

जयपुर / Jaipur
दिनांक / Dated:- 10th June, 2019

***PP, SPS**

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

1. अपीलार्थी / The Appellant- Shri Suraj Navalkha, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O. Ward 6(4), 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. 195/JP/18)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar