

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. 735/JP/2019
निर्धारण वर्ष / Assessment Year: 2011-12

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|---|-------------|----------------------------------|
| Vishal Tak, C-95, Bhagirath Marg, Om Path, Shyam Nagar, Sodala, Jaipur. | बनाम Vs. | I.T.O., Ward 7(3), Jaipur. |
| स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: ADZPV 9457 E | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by: Shri P.C. Parwal (CA)
राजस्व की ओर से / Revenue by : Shri P.P. Meena (JCIT)

सुनवाई की तारीख / Date of Hearing : 23/07/2019
उदघोषणा की तारीख / Date of Pronouncement : 23/07/2019

आदेश / ORDER

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

This is an appeal filed by the assessee against the ex parte order of Id.CIT(A)-3, Jaipur dated 25/03/2019 for the A.Y. 2011-12 in the matter of order passed U/s 143(3)/147 of the Income Tax Act, 1961 (in short, the Act).

2. At the outset, it was contended by the Id AR of the assessee that the Id. CIT(A) has passed ex parte order without giving due and proper opportunity to the assessee. He has invited our attention to the

observation of the Id. CIT(A) to the effect that the assessee attended before the CIT(A) on the appeal fixed on 01/11/2018 and 18/12/2018. However, on the last occasion, the assessee could not appear and the reason for non-appearance was also explained before me by the Id AR. I am satisfied that there was sufficient reason for non-appearance on the last occasion before the Id. CIT(A), therefore, in the substantial interest of justice, I restore back the matter to the file of the Id. CIT(A) for deciding afresh after giving due and reasonable opportunity of hearing to the assessee. It is pertinent to note that the Id. CIT(A) has not passed the order as per provisions of Section 250(6) of the Act in so far as he has not decided the merit of the issue. The assessee is also directed to appear before the Id. CIT(A) within 2 months from the date of receipt of this order. I direct accordingly.

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

Order pronounced in the open court on 23rd July, 2019

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

जयपुर / Jaipur
दिनांक / Dated:- 23rd July, 2019

***Ranjan**

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

1. अपीलार्थी / The Appellant- Shri Vishal Tak, Jaipur
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 7(3), 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. 735/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar