

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. 688/JP/2017  
निर्धारण वर्ष / Assessment Year: 2014-15

Shri Damodar Sharma, Prop.- M/s Batuk Petroleum, Banseli- Pushkar, District- Ajmer- 305001.	बनाम Vs.	I.T.O., Ward-1(3), Ajmer.
स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: AEGPS 9280 Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri Mahendra Gargieya (Adv)  
राजस्व की ओर से / Revenue by : Smt. Anuradha (JCIT)

सुनवाई की तारीख / Date of Hearing : 05/08/2019  
उदघोषणा की तारीख / Date of Pronouncement : 07/08/2019

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), Ajmer dated 12/06/2017 for the A.Y. 2014-15 in the matter of order passed U/s 143(3) of the Income Tax Act, 1961 (in short, the Act).

2. In this appeal, the assessee is basically aggrieved for the ex parte order passed by the Id. CIT(A) without giving due and proper opportunity of hearing to the assessee.

3. I have heard the rival contentions and carefully gone through the orders of the authorities below and found that before the Id. CIT(A), the

appeal was fixed for hearing for 27/04/2017, 09/05/2017 and 01/06/2017 wherein the Id. AR of the assessee appeared and asked for adjournment. The case was finally fixed for hearing on 12/06/2017. It was the contention of the Id AR that the assessee did not get notice for fixing the hearing of the appeal on 12/06/2017. In support of the same, an affidavit was also filed. After going through the affidavit, I am satisfied that there was reasonable cause for non-appearance before the Id. CIT(A), therefore, in the substantial interest of justice, I set aside the ex parte of the Id. CIT(A) and restore the matter back to the file of the Id. CIT(A) for deciding the matter afresh on merit after giving due and effective opportunity of hearing to the assessee. The assessee is also directed to appear before the Id. CIT(A) within two months from the date of receipt of this order. I direct accordingly.

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

Order pronounced in the open court on 07<sup>th</sup> August, 2019

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

जयपुर / Jaipur  
दिनांक / Dated:- 07<sup>th</sup> August, 2019

**\*Ranjan**

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

1. अपीलार्थी / The Appellant- Shri Damodar Sharma, Ajmer.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward-1(3), Ajmer.
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. 688/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar