

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

Shri Anil Singh, G-169, Makarwali Road, Ajmer.	बनाम Vs.	I.T.O., Ward-1(3), Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AEGPS 9247 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri Devang Gargieya &
Shri Mahendra Gargieya (Advts)
राजस्व की ओर से / Revenue by : Shri Rajendra Jha (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 06/08/2019
उदघोषणा की तारीख / Date of Pronouncement : 19/08/2019

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 17/08/2017 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. In support of the contention that the assessee was not in receipt of the notice for fixing the date of hearing on 17/08/2017, the assessee filed an affidavit. After going through the contents of the affidavit, I found that the assessee did not get proper opportunity of hearing in so far as notice was not served on the assessee, 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 19th August, 2019

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

जयपुर / Jaipur
दिनांक / Dated:- 19th August, 2019
*Ranjan

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

1. अपीलार्थी / The Appellant- Shri Anil Singh, 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. 877/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar