

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES 'SMC', JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य के समक्ष
Before : Shri Vijay Pal Rao, Judicial Member

आयकर अपील सं./ITA No. 1031/JP/2017
निर्धारण वर्ष / Assessment Year : 2011-12

Smt. Saroj Chaudhary Om Impex, Tateda Mod Via: Govindgarh, Tehsil:Chomu, Jaipur	बनाम Vs.	The ITO Ward- 7(3) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AFOPC 3325 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by :Shri Manish Agarwal, CA
राजस्व की ओर से / Revenue by : Shri J.C. Kulhari, JCIT-DR

सुनवाई की तारीख / Date of Hearing : 16/09/2019
घोषणा की तारीख / Date of Pronouncement : 19/09/2019

आदेश / ORDER

PER VIJAY PAL RAO, JM

This appeal by the assessee is directed against the order dated 18-10-2017 of ld. CIT(A)-3, Jaipur for the Assessment Year 2011-12 wherein the assessee has raised various grounds.

2.1 At the time of hearing of the appeal, the ld.AR of the assessee submitted that the ld. CIT(A) has dismissed the appeal of the assessee ex-parte in limine without deciding the matter on merits. The ld.AR of the assessee pleaded that the assessee

may be given an opportunity of hearing and matter may be set aside to the record of the Id. CIT(A) for deciding the appeal of the assessee on merits.

2.2 On the other hand, the Id. DR objected to the prayer of the Id.AR of the assessee and submitted that the Id. CIT(A) has given various opportunities of hearing to the assessee but nobody has attended the hearing. Consequently, the appeal of the assessee was dismissed ex-parte by the Id. CIT(A).

2.3 I have considered the rival submissions and carefully perused the impugned order of the Id. CIT(A). The AO while passing the assessment order has made disallowance of various expenses amounting to Rs. 1,35,148/- being 15% of Godown Rent, Rent Shop, Staff Welfare Expenses, Office Expenses and Misc. Expenses. Apart from this, the AO has made certain additions on account of unexplained cash deposits as well as claim of deduction u/s 80C of the Act. The assessee has challenged the action of the AO before the Id. CIT(A). However, the appeal of the assessee was dismissed ex-parte as nobody has appeared on behalf of the assessee before the Id. CIT(A). It is pertinent to note that the Id. CIT(A) has not decided the appeal of the assessee on merits but the appeal was dismissed on the ground that the assessee has failed to offer any explanation in support of the grounds raised in the appeal. Since the Id. CIT(A) has not adjudicated upon the matter on merits, therefore, in the facts and circumstances of the case and also in

the interest of equity and justice, the assessee is granted one more opportunity to present her case before the Id. CIT(A). Accordingly, the matter is set aside to the record of the Id. CIT(A) for deciding the same afresh on merits after giving an adequate opportunity of hearing to the assessee. Thus the appeal of the assessee is allowed for Statistical purposes.

3.0 In the result, the appeal of the assessee is allowed for Statistical purposes.

Order pronounced in the open court on 19/09/2019.

Sd/-
(विजय पाल राव)
(Vijay Pal Rao)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 19 /09/ 2019

*Mishra

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

1. अपीलार्थी / The Appellant- Smt. Saroj Choudhary, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO , Ward- 7 (3), Jaipur
3. आयकर आयुक्त(अपील) / CIT(A),
4. आयकर आयुक्त / CIT,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No.1031/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar