

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. 729/JP/2018
निर्धारण वर्ष / Assessment Year: 2014-15

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| Ashish Guwalani, 24A, Bankers Colony, Gumanpura, Kota. | बनाम Vs. | D.C.I.T., CPC-TDS, Ghaziabad. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AIXPG 6895 Q | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by: Shri Dewang Gargieya (Adv)
राजस्व की ओर से / Revenue by : Shri Manmohan Kandpal (ACIT)

सुनवाई की तारीख / Date of Hearing : 20/11/2019
उदघोषणा की तारीख / Date of Pronouncement : 21/11/2019

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), Kota dated 19/02/2018 for the A.Y. 2014-15 in the matter of order passed U/s 200A of the Income Tax Act, 1961 (in short, the Act).

2. In this appeal, the assessee is basically aggrieved for passing ex parte order by the Id. CIT(A) without giving opportunity of hearing to the assessee wherein the Id. CIT(A) has confirmed interest on late deposit and late filing fee.

3. It was submitted by the Id. AR that the interest levied and the late filing fees was contrary to the provisions of law. Ld. AR also submitted that the assessee was living in Mumbai (Maharashtra) whereas tax consultant was residing at Kota (Rajasthan) accordingly notice issued by the Id. CIT(A) fixing the date of hearing could not be served on the assessee. Proper opportunity of hearing was not given by the Id. CIT(A) to the assessee before dismissing the assessee's appeal.

4. On the other hand, the Id DR has relied on the orders of the authorities below.

5. I have considered the rival contentions and carefully gone through the orders of the authorities below and found from the record that the assessee was residing outside Jaipur whereas tax consultant of the assessee was residing at Kota. Notice issue by the Id. CIT(A) fixing the date of hearing could not be served on the assessee. Considering the affidavit filed by the assessee and in the substantial interest of justice, I set aside the ex parte order of the Id. CIT(A) and restore the matter back to him for deciding the issue afresh by giving due opportunity of hearing to the assessee. The assessee is also directed to appear before the Id. CIT(A) within 60 days from the date of receipt of this order. I direct accordingly.

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

Order pronounced in the open court on 21st November, 2019

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

जयपुर / Jaipur
दिनांक / Dated:- 21st November, 2019

*Ranjan

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

1. अपीलार्थी / The Appellant- Shri Ashish Guwalani, Kota.
2. प्रत्यर्थी / The Respondent- The D.C.I.T., CPC-TDS, Ghaziabad.
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. 729/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar