

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. 555/JP/2018
निर्धारण वर्ष / Assessment Year: 2012-13

M/s Om Construction Co., Abusariya Krishi Farm, Station Road, Jhunjhunu.	बनाम Vs.	I.T.O., Ward-1, Jhunjhunu.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AACHK 8335 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri Saurabh Harsh (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 : 22/11/2019

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)-3, Jaipur dated 06/02/2018 for the A.Y. 2012-13 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 disallowance made U/s 40A(3) of the Act in respect of amount paid in cash above Rs. 20,000/-. The assessee is also aggrieved for ad hoc disallowance out of vehicle expenses paid in cash.

3. It was argued by the Id AR of the assessee that final notice from the Id. CIT(A) fixing the date of hearing was not served on him, therefore, he could not appeal before the Id. CIT(A). In support the same, the Id. AR filed an affidavit. 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 the matter is restored back to his file for deciding the matter afresh on merit after providing reasonable 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.

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

Order pronounced in the open court on 22nd November, 2019

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

जयपुर / Jaipur
दिनांक / Dated:- 22nd November, 2019

*Ranjan

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

1. अपीलार्थी / The Appellant- M/s Om Construction Co., Jhunjhunu.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward-1 Jhunjhunu.

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. 555/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar