

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH 'A', JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM AND SHRI VIKRAM SINGH YADAV, AM

M.A. No. 01,02, 12 to 14/JP/2019
(Arising out of ITA No. 1038 to 1042/JP/2017)
निर्धारण वर्ष / Assessment Year : 2014-15 & 2015-16

Rajasthan Medicare Relief Society, Statelight Hospital, Adarsh nagar, Ajmer- 305001.	बनाम Vs.	The Income Tax Officer, TDS, Ajmer.
स्थायी लेखा सं./जीआईआर सं./ PAN No. AIMPB 1646 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None
राजस्व की ओर से / Revenue by: Smt. Roonipal (JCIT)

सुनवाई की तारीख / Date of Hearing : 06/12/2019.
घोषणा की तारीख / Date of Pronouncement : 09/12/2019.

आदेश / ORDER

PER VIKRAM SINGH YADAV, AM :

The present five Miscellaneous Applications filed by the assessee are directed against the orders passed by the Coordinate Bench in ITA No. 1038 & 1042/JP/2017 dated 09.04.2018 and ITA No. 1039 to 1041/JP/2017 dated 18.05.2018 respectively wherein the Coordinate Bench has dismissed the appeals of the assessee for non- prosecution.

2. None has appeared on behalf of the assessee nor any adjournment application was filed. In the past also, the matter was adjourned on number of occasions and none had attended. It was accordingly decided to hear all these misc. applications ex-parte *qua* the assessee based on material available on record.

3. During the course of hearing, the Bench got an impression that all these misc. applications have been belatedly filed by the assessee U/s 254(2)

of the Act. However, on verification of records, we found that the orders were passed by the Coordinate Bench in ITA No. 1038 & 1042/JP/2017 on 09.04.2018 and in ITA No. 1039 to 1041/JP/2017 on 18.05.2018 respectively and the Misc. petition U/s 254(2) of the Act have been filed by the assessee on 19.11.2018 which is well within the limitation period provided u/s 254(2) of the Act. Hence, all these misc. applications are admitted for adjudication.

4. In its misc. petition, the assessee has submitted that on the scheduled date of hearing, Shri Manhandra Singh, the accountant of the assessee society was not keeping well, hence, he could not attend the hearing due to his ill health nor could intimate regarding the date of hearing and in support, an affidavit has also been filed. It was accordingly submitted that in the interest of justice, the orders so passed by the Tribunal may be recalled to hear the matter on merits. The DR is heard. Given that the assessee has shown reasonable cause for non-appearance on the scheduled date of hearing and more so, given that the matter was not decided on merits, both the orders passed by the Coordinate Bench are hereby recalled and the Registry is directed to list the matter for fresh hearing.

In the result, Miscellaneous Application of the assessee are disposed off in light of above directions.

Order is pronounced in the open Court on 09/12/2019.

Sd/-

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

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 09/12/2019.

***Santosh**

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

1. अपीलार्थी / The Appellant- Rajasthan Medicare Relief Society, Ajmer.
2. प्रत्यर्थी / The Respondent-ITO, TDS, Ajmer.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { MA No. 01,02, 12 to 14/JP/2019 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

