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

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

आयकर अपील सं./ITA No. 193/JP/2020
निर्धारण वर्ष/Assessment Year :2011-12

M/s Manak Textiles Pvt. Ltd. 267, 10 B Scheme 267, 10 B Scheme, Gopalpura Byepass 302017, Rajasthan	बनाम Vs.	ITO, Ward-6(2), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAGCM3743F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/ Assessee by : Sh. Ashok Kumar Gupta (Adv.)
राजस्व की ओर से/ Revenue by : Sh. K. C. Gupta (JCIT)

सुनवाई की तारीख/ Date of Hearing : 15/06/2020
उदघोषणा की तारीख/Date of Pronouncement: 15/06/2020

आदेश/ ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of ld. CIT(A)-2, Jaipur dated 09.01.2020 for A.Y 2011-12.

2. At the outset, the ld. AR submitted that no adequate and reasonable opportunity has been provided by the ld. CIT(A) and the appeal has been decided *ex-parte qua* the assessee without adjudicating the grounds of appeal on merit. It was submitted that firstly, it was not a case of non compliance by the assessee in as much as on all the occasions, the assessee has attended the proceeding through his AR and ld. CIT(A) has also granted adjournment. Regarding non-appearance on the last date of hearing scheduled for hearing on 09.01.2020, it was submitted that the ld. AR has gone to attend to the

hearing before the ld CIT(A) in the afternoon, however, by that time, the ld CIT(A) has already passed the order. It was further submitted that the ld. CIT(A) has also not decided the matter on merits as required u/s 250(6) of the Act. It was accordingly submitted that in the interest of substantial justice, the appeal may kindly be restored to the file of ld. CIT(A) to decide the same on merits.

3. Per contra, the ld. DR drawn our reference to the order of ld. CIT(A) and submitted that on as many as five occasions, the assessee was provided reasonable opportunity by the ld. CIT(A) but the assessee through its AR has either sought adjournment or has not been bothered to appear before the ld. CIT(A). It was accordingly submitted that more than adequate opportunity has been provided by the ld. CIT(A) and no purposes would be served in providing further opportunity to the assessee. Further, she relied on the order of the lower authorities.

4. We have heard the rival submissions and pursued the material available on record. We find that the matter has been listed for hearing on couple of occasions by the ld CIT(A) and has been adjourned at the request of the ld AR on behalf of the assessee and again on the last date of hearing when the matter was scheduled for hearing, the assessee has stated that he had gone to attend the proceedings though in the afternoon and by that time, the matter was decided *ex-parte* by the ld CIT(A) summarily without deciding on merits. Therefore, in the interest of justice and fair play and especially where the matter has not been decided on merits, we believe that the assessee deserves one more opportunity to put forth his arguments and contentions and we accordingly set aside the matter to the file of the ld. CIT(A) to examine the matter afresh after providing reasonable opportunity to the assessee. The assessee is also directed to appear before the ld. CIT(A)

and file the necessary information and documentation in support of his contentions, as so advised and ensure in timely completion of the proceedings.

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

Order pronounced in the open Court on 15/06/2020.

Sd/-	Sd/-
(विजय पाल राव)	(विक्रम सिंह यादव)
(Vijay Pal Rao)	(Vikram Singh Yadav)
न्यायिक सदस्य/Judicial Member	लेखा सदस्य/Accountant Member

जयपुर/Jaipur
दिनांक/Dated:- 15/06/2020
*Ganesh Kr.
आदेश की प्रतिलिपि अग्रेशित/Copy of the order forwarded to:

1. अपीलार्थी/The Appellant- M/s Manak Textiles Pvt. Ltd.
2. प्रत्यर्थी/ The Respondent- ITO, Ward-6(2), Jaipur
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त/ CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर/DR, ITAT, Jaipur.
6. गार्ड फाईल/ Guard File {ITA No. 193/JP/2020}

आदेशानुसार/ By order,

सहायक पंजीकार/Asst. Registrar