

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. 198/JP/2020  
निर्धारण वर्ष/Assessment Year :2001-02

Smt. Gopali Devi Meena 14, Sidharth Nagar, A- Block, Jawahar Circle, Jaipur	बनाम Vs.	DCIT, Circle-06, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AGNPM0455C		
अपीलार्थी /Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से/ Assessee by : None  
राजस्व की ओर से/ Revenue by : Ms. Chanchal Meena (Addl. CIT)

सुनवाई की तारीख/ Date of Hearing : 08/07/2020  
उदघोषणा की तारीख/Date of Pronouncement: 08/07/2020

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A)-2, Jaipur dated 23.12.2019 confirming the addition of Rs 10,19,358/- as unexplained expenditure u/s 69C made by the Assessing officer.

2. The hearing of the matter was scheduled for today through video conferencing in view of the ongoing Covid-19 pandemic situation in the country. None appeared on behalf of the assessee. However, an adjournment application was received by the Registry through email stating that the assessee is contemplating to opt for VIVAD SE VISHWAS SCHEME and therefore matter may be adjourned.

3. The Id. DR is heard who has drawn our reference to the order of Id. CIT(A) and submitted that ample opportunity has been provided by the Id

CIT(A), however, every time, the matter was listed for hearing, adjournment application was filed by the authorized representative and effectively, there is no compliance to the notices before the Id CIT(A) and the matter has accordingly been decided by the Id CIT(A) confirming the addition made by the AO. It was further submitted that even before the Tribunal, the matter has been listed in the past, however, the authorized representative has sought adjournment from time to time and even today, when the matter was listed for hearing, request has been made for adjourning the matter. It was accordingly submitted that more than adequate opportunity has been provided by the Id. CIT(A) and the Tribunal, no useful purpose would be served in providing further opportunity to the assessee. On merits, the Id DR supported the findings of the lower authorities.

4. We have heard the rival submissions and pursued the material available on record. We find that this is the second round of appellate proceedings before the Tribunal wherein the Assessing officer has passed the impugned order dated 30.12.2017, pursuant to the order of the Hon'ble High Court, whereby addition of Rs 10,19,358/- as unexplained expenditure u/s 69C has been made and which has been confirmed by the Id CIT(A). No doubt, the matter has been listed for hearing before the Id CIT(A) on couple of occasions and has been adjourned by the Id CIT(A) on each of such occasions at the request of the authorized representative and on the last occasion, there is non-compliance as well and therefore, the matter has been decided *ex-parte* by the Id CIT(A). However, given that the assessee through her authorized representative has stated that she is contemplating filing an application under VIVAD SE VISHWAS SCHEME in the near future and thus intend to end this litigation, we find that no useful purpose would be served in granting further adjournment in the matter and the adjournment application is hereby rejected. At the same time, given that the matter has not been decided on merits, we deem it appropriate to remand the matter to the file of the Id CIT(A). This will not prejudice the right of the assessee in availing of the aforesaid settlement

scheme as once the assessee decides to opt for the scheme and has taken necessary steps as so specified therein, she can bring the same to the notice of the Id CIT(A) who shall then decide and take appropriate action as per law.

5. With the aforesaid directions, the matter is set-aside to the file of the Id CIT(A) who shall decide the same afresh after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 08/07/2020.

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:- 08/07/2020

\*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Smt. Gopali Devi Meena, Jaipur
2. प्रत्यर्थी / The Respondent- DCIT, Circle-06, 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. 198/JP/2020}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar