

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. 204/JP/2020
निर्धारण वर्ष / Assessment Year : 2017-18

Saeeda Begam 527, Govind Nagar (West) Dashera Kothi, Amer Road, Jaipur	बनाम Vs.	ITO, Ward-5(1), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: CLOPB4719C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Sh. Vinod Gupta (CA)
राजस्व की ओर से / Revenue by : Ms. Chanchal Meena (Addl. CIT)

सुनवाई की तारीख / Date of Hearing : 09/07/2020
उदघोषणा की तारीख / Date of Pronouncement: 09/07/2020

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 31.12.2019 for Assessment Year 2017-18 confirming the addition of Rs 8,43,360/- 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 prevailing in the country. Shri Vinod Gupta, C.A. and authorized representative appeared on behalf of the assessee and submitted that while processing the return of income filed by the assessee, an adjustment has been made by the CPC under the head "Income from House property" amounting to Rs 8,43,360/- while issuing the intimation u/s 143(1) of the Act and some necessary papers are

required to be obtained from the assessee and in view of the same, the matter may be adjourned to some future date as convenient to the Bench.

3. The Id. DR is heard who has drawn our reference to the order of Id. CIT(A) and submitted that sufficient opportunity has been provided by the Id CIT(A), 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 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 by the Tribunal, no useful purpose would be served in providing further opportunity to the assessee.

4. We have heard the rival submissions and pursued the material available on record. We find that 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) without going into merits of the case. The assessee has sought adjournment in the matter, however, we find that no useful purpose would be served in adjourning the matter as we find that there is no finding of the Id CIT(A) on merits. Therefore, in the interest of justice and fair play and given that the matter has not been decided on merits, we believe that the assessee deserves one more opportunity to represent her case and to put forth her arguments and contentions as so advised before the Id CIT(A) and is at liberty to file paperbook, if any before the Id CIT(A). The matter is accordingly 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 09/07/2020.

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:- 09/07/2020

*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Saeeda Begam, Jaipur
2. प्रत्यर्थी / The Respondent- ITO, Ward-5(1), 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. 204/JP/2020}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar