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. 820/JP/2019
निर्धारण वर्ष/Assessment Year :2010-11

Shri Rajeev Verma, A-2, Sanjay Colony, Nehru Nagar, Jaipur	बनाम Vs.	ITO, Ward-4(4), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAUPV8223G		
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 : 27/07/2020
उदघोषणा की तारीख/Date of Pronouncement: 27/07/2020

आदेश/ ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of ld. CIT(A)-Ajmer dated 09.01.2019 for Assessment Year 2010-11.

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 dated 24.07.2020 was filed with the Registry stating that some necessary papers are yet to be obtained from the assessee and the matter may accordingly be adjourned.

3. The ld. DR is heard who has drawn our reference to the order of ld. CIT(A) and submitted that as many as 05 opportunities have been provided

by the ld CIT(A), however, there is totally no compliance to the notices issued by the ld CIT(A) and the matter has accordingly been decided by the ld CIT(A) confirming the disallowances made by the AO. It was accordingly submitted that more than adequate opportunity has been provided by the ld. CIT(A), no useful purpose would be served in providing further opportunity to the assessee. On merits, the ld DR supported the findings of the lower authorities.

3. We have heard the rival submissions and purused the material available on record. At the outset, we note that the appeal has been filed with a delay of 46 days and after purusing the affidavit of the assessee placed on record, the delay is hereby condoned. Further, we find that the Assessing officer has passed the impugned order dated 18.12.2017 u/s 143(3) r/w 143(3)/144 whereby an addition of Rs 70,30,000/- has been made by the Assessing officer and which has been confirmed by the ld CIT(A). No doubt, the matter has been listed for hearing before the ld CIT(A) on couple of occasions and has been adjourned from time to time and finally, the matter has been decided *ex-parte qua* the assessee by the ld CIT(A). However, given that the matter has not been decided on merits, in the interest of justice and fair play, we deem it appropriate to remand the matter to the file of the ld CIT(A) to provide one more opportunity to the assessee. No useful purpose would be served in adjourning the matter in absence of findings of the ld CIT(A) on merits and the adjournment application is hereby rejected. The matter is accordingly set-aside to the file of the ld 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 27/07/2020.

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:- 27/07/2020
*Ganesh Kr.
आदेश की प्रतिलिपि अग्रेशित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Sh. Rajeev Verma, Jaipur
2. प्रत्यर्थी / The Respondent- ITO, Ward-4(4), 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. 820/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar