

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" 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. 1297/JP/2019
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Satish Kumar Gupta 166 Shiv Vihar Opp. Road No. 5, VKI Area, Jaipur.	बनाम Vs.	The ITO, TDS-1, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AEXPG 9716 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं./ITA No. 1310/JP/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Satish Kumar Gupta 166 Shiv Vihar Opp. Road No. 5, VKI Area, Jaipur.	बनाम Vs.	The ITO, TDS-1, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: JPRKO 3868 E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 06/08/2020
उदघोषणा की तारीख / Date of Pronouncement: 10/08/2020

आदेश / ORDER

PER: VIJAY PAL RAO, J.M.

These two appeals by the assessee are directed against two separate orders of Id. CIT(A)-III, Jaipur both dated 16.10.2019 arising from the orders passed U/s 271CA & 206C(6A)/206C(7) of the IT Act for the assessment years 2013-14 & 2011-12 respectively.

2. None has appeared on behalf of the assessee when these appeals were called for hearing despite repeated notices were issued to the assessee and sent through e-mail at e-mail I.D. given by the assessee. Accordingly, we propose to hear and dispose off of these appeals ex-parte.

3. The assessee has raised following grounds in these appeals:-

ITA No. 1297/JP/2019

"1. That learned CIT(A) has erred in maintaining the levy of penalty of Rs. 42738/- U/s 271CA".

ITA No. 1310/JP/2019

"1. That learned CIT(A) has erred in maintaining the levy of TCS of Rs. 246886/- on account of treating the sale of 24688622/- as scrap while it was not scrap.

2. That learned CIT(A) has in maintaining interest of 102160/- U/s 206C(6A)."

4. We have heard the Id. DR and carefully perused the impugned orders of the Id. CIT(A). The appeals of the assessee were dismissed by

the Id. CIT(A) vide impugned ex-parte orders. The Id. DR has submitted that the assessee did not attend the proceedings before the Id. CIT(A) despite various opportunities given by the Id. CIT(A), therefore, the assessee is a habitual defaulter of non attending the proceedings. At the outset, we note that the Id. CIT(A) has dismissed both the appeals of the assessee summarily due to non appearance of the assessee. The appeals of the assessee were not decided on merits and even the Id. CIT(A) has not passed speaking orders. Accordingly, in the facts and circumstances of the case and in the interest of justice, we set aside the impugned orders of the Id. CIT(A) and remit both the matters to the record of the Id. CIT(A) for deciding the same afresh after giving one more opportunity of hearing to the assessee by speaking orders.

In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 10/08/2020

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

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

जयपुर/Jaipur
दिनांक/Dated:- 10/08/2020.

*Santosh.

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

1. अपीलार्थी / The Appellant- Shri Satish Kumar Gupta, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, TDS-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. 1297 & 1310/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar