

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, 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. 297/JP/2019  
निर्धारण वर्ष/Assessment Year :2010-11

Smt. Ompati Choudhary, B-98, Nehru Nagar Panipech, Jaipur	बनाम Vs.	ITO, Ward 4(2), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ADQPC3679L		
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 : 26/08/2020  
उदघोषणा की तारीख/Date of Pronouncement: 27/08/2020

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A), Ajmer dated 11.12.2018 confirming the addition of Rs 13,91,800/- as made by the Assessing officer for Assessment Year 2010-11 in terms of assessment order passed u/s 147 r/w 144 of the Act.

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 25.08.2020 was received by the Registry which was signed by the A/R on behalf of the assessee stating that the written submissions are being prepared and the matter may be adjourned for atleast 20 days.

3. The Id. DR is heard who has drawn our reference to the order of Id. CIT(A) and submitted that on as many as three occasions, opportunity has been provided by the Id CIT(A), however, no one had attended the hearing and no written submissions were filed and the matter was accordingly decided by the Id CIT(A). 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, an adjournment has been sought. 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.

4. We have heard the rival submissions and perused the material available on record. We find that the Assessing officer has passed the impugned order dated 25.12.2017 u/s 147 r/w 144 of the Act whereby addition of Rs 13,91,800/- has been made by the Assessing officer towards unexplained deposits in the bank account. Thereafter, the assessee moved an appeal before the Id CIT(A) and the matter has been listed for hearing on couple of occasions however there has been no compliance on part of the assessee and the matter has been decided *ex-parte* by the Id CIT(A). However, the fact of the matter is that the appeal has not been decided on merits and in absence of findings of the Id CIT(A), no useful purpose would be served in adjourning the matter any further, in the interest of justice and fair play, we deem it appropriate to remand the matter to the file of the Id CIT(A) to provide one more opportunity to the assessee to put forward her contentions and submissions which shall be decided on merits 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 27/08/2020.

Sd/-  
(विजय पाल राव)  
(Vijay Pal Rao)  
न्यायिक सदस्य / Judicial Member  
जयपुर / Jaipur  
दिनांक / Dated:- 27/08/2020

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

\*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Smt. Ompati Choudhary, Jaipur
2. प्रत्यर्थी / The Respondent- ITO, Ward 4(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. 297/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar