

आयकर अपीलीय 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. 391/JP/2019  
निर्धारण वर्ष/Assessment Year :2011-12

Shri Satendra Koushik M/s S. S. Properties Gole Market, Khetri Road Chirawa, Jhunjhunu	बनाम Vs.	ITO, Ward-02, Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AHMPK5188J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 01/09/2020  
उदघोषणा की तारीख / Date of Pronouncement: 03/09/2020

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A)-3 Jaipur dated 26.02.2019 for Assessment Year 2011-12 confirming the disallowance/addition amounting to Rs 405,580/- in terms of order passed by the Assessing officer u/s 143(3) of the Act.

2. The hearing of the matter was scheduled through video conferencing in view of the ongoing Covid-19 pandemic situation prevailing in the country. None has appeared on behalf of the assessee. However, an adjournment application was received by the Registry wherein the assessee has sought adjournment in the matter.

3. The Id. DR drawn our reference to the order of Id. CIT(A) and submitted that on number of occasions, the assessee was provided reasonable opportunity by the Id. CIT(A) but the assessee has either sought adjournment or has not attended to the appellate proceedings. It was accordingly submitted that more than adequate opportunity has been provided by the Id. CIT(A) and the matter has accordingly been decided by the Id CIT(A) and the same should therefore be confirmed.

4. We have heard the Id DR and purused the material available on record. We find that the matter has been listed for hearing on couple of occasions by the Id CIT(A) and has been adjourned from time to time at the request of the AR and on the last date of hearing, none has attended. We believe that the assessee cannot sit back and relax merely by filing his appeal and needs to be vigilant and responsive to attend to the notices issued by the appellate authorities and non-attending to the proceedings and responding to the notices cannot be encouraged as the same burdened and clogs the judicial system. At the same time, we find that the AO has disallowed a sum of Rs 3,37,500/- incurred by the assessee towards purchase of an immoveable property and further, a sum of Rs 68,080 has been brought to tax u/s 69C of the Act, however, there is no finding recorded by the Id CIT(A) in respect of both these matters and the matter has been decided by the Id CIT(A) summarily without deciding on merits. We therefore find that no useful purpose would be served in adjourning the matter any further. Iin the interest of justice and fair play, we however believe that the assessee deserves one more opportunity to put forth his arguments and contentions and we accordingly set aside the matter to the file of the Id. CIT(A) to examine the matter afresh after providing reasonable opportunity to the assessee. The assessee/A/R is also directed to appear before the Id. CIT(A) and file the necessary information and documentation in support of his

contentions, as so advised and ensure in timely completion of the proceedings.

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

Order pronounced in the open Court on 03/09/2020.

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:- 03/09/2020

\*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Sh. Satendra Koushik, Jhunjhunu
2. प्रत्यर्थी / The Respondent- ITO, Ward-02, Jhunjhunu
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. 391/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar