

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES 'A' JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 1269/JP/2018
निर्धारण वर्ष / Assessment Year : 2007-08

Smt. Maya Devi W/o Sh. Prabhu Dayal, Jhunjhunu	बनाम Vs.	ITO, Ward-1, Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AUIPD1111F		
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 : 07/10/2020
उदघोषणा की तारीख / Date of Pronouncement: 07/10/2020

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A), Jaipur dated 13.09.2018 for Assessment Year 2007-08 confirming the order of the Assessing officer passed u/s 144 r/w 148 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 prevailing in the country. None appeared on behalf of the assessee, however, an adjournment application was received from Shri R.A.Verma, the authorized representative on behalf of the assessee stating that due to Covid-19 conditions and old age of the assessee, some more time is required to prepare the submissions and matter may be adjourned.

3. Per contra, 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 not been bothered either to respond or to appear before the Id. CIT(A). It was submitted that even before the Tribunal, the matter has been listed on couple of occasions, however, it has been adjourned and no hearing has happened. It was accordingly submitted that more than adequate opportunity has been provided by the Id. CIT(A) and the Tribunal and no purpose would be served in providing further opportunity to the assessee. Further, she relied on the order of the lower authorities.

4. We have heard the rival submissions and perused 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 even before the Tribunal, the appeal was filed way back in November 2018 and thereafter, the matter has been adjourned from time to time and couldn't be taken up for hearing for one reason or the other. We believe that the assessee cannot sit back and relax merely by filing its 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, in the facts and circumstances of the present case where the matter has been decided *ex-parte* by the Id CIT(A) summarily without deciding on merits, no useful purpose would be served in adjourning the matter any further and in the interest of justice and fair play, we believe that the assessee deserves one more opportunity to put forth her 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 is also directed to appear before the Id. CIT(A) and file the

necessary information and documentation in support of her 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 07/10/2020.

Sd/-
(संदीप गोसाई)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

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

जयपुर / Jaipur

दिनांक / Dated:- 07/10/2020

*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Smt. Maya Devi, Jhunjhunu
2. प्रत्यर्थी / The Respondent- ITO, Ward-01, 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. 1269/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar