

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" 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. 1173/JP/2019
निर्धारण वर्ष/Assessment Years : 2014-15

M/s Vishal City Builders Pvt. Ltd. 187, Shyampuri, Kanta Chauraha, Kalwar Road, Jhotwara, Jaipur.	बनाम Vs.	The DCIT, Circle-7, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAECV 1121 A		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : None
राजस्व की ओर से/ Revenue by : Smt. Runi Pal (Add. CIT)

सुनवाई की तारीख/ Date of Hearing : 29/07/2021
उदघोषणा की तारीख/ Date of Pronouncement : 29/07/2021

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 26.12.2018 for the assessment year 2014-15.

2. None appeared on behalf of the assessee. The Id. AR, Shri Vimal Kumar Sarawat has moved an adjournment application, however, given that no reasonable explanation has been submitted for seeking the adjournment and the matter has been pending since 2019, the adjournment request is not accepted and it was decided to dispose off the matter based on material available in record.

3. It is noted that the appeal has been summarily rejected by the Id. CIT(A) on account of failure on the part of the assessee/Id. AR to make necessary representation and filing explanation/submissions during the course of appellate proceedings. At the same time, we are of the view that the Id. CIT(A) is required to decide the appeal on merits considering the facts of the case and disposing off specific grounds of appeal taken by the assessee.

4. Given that the appeal has not been decided on merits, in the interest of justice and fair play, we believe that the assessee deserves one more opportunity and the matter is accordingly set aside to the file of the Id. CIT(A) to decide the same on merit after providing reasonable opportunity to the assessee. Needless to say the assessee is directed to appear/attend to the appellate proceedings, submit information/documents as so advised and cooperate in time completion of the appellate proceedings as so directed by the Id. CIT(A).

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

Order pronounced in the open Court on 29/07/2021.

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)

(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 29/07/2021.

***Santosh**

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

1. अपीलार्थी / The Appellant- M/s Vishal City Builders Pvt. Ltd., Jaipur.
2. प्रत्यर्थी / The Respondent- DCIT, Circle-7, Jaipur-2.
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. 1173/JP/2019 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar