

IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR BENCH, JODHPUR

BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

ITA. No. 33/JODH/2021  
Assessment Years : 2010-11

Kailash Goyal 00, J.N.V. Colony Bikaner 334001	Vs.	PCIT-1, Jodhpur
PAN/GIR No.: ABUPG7728E		
Appellant		Respondent

Assessee by : None  
Revenue by: Smt. Sanchita Kumar (CIT)

Date of Hearing : 12/08/2021  
Date of Pronouncement : 31/08/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. Pr. CIT, Jodhpur dated 05.03.2021 passed u/s 263 for the assessment year 2010-11.

2. None appeared on behalf of the assessee. The Id. Pr. CIT/DR was heard and the material available on record was perused.

3. It is noted that in this case, the assessment was completed u/s 147 read with section 143(3) dated 20.12.2017. Thereafter, a show cause u/s 263 was issued by the Id. Pr. CIT, Bikaner on 26.04.2019. In response, the assessee filed her reply on 20.02.2020. Thereafter,

pursuant to merger of the jurisdictional charge of the Id. Pr. CIT, Bikaner with the Pr. CIT, Jodhpur, another notice dated 16.02.2021 was issued to the assessee fixing the date of hearing on 26.02.2021. However, this time no reply has been filed by the assessee. Thereafter, the Id. Pr. CIT, Jodhpur has passed the impugned order based on material available on record wherein the assessment order passed u/s 147 r/w 143(3) was set aside for deciding the matter afresh taking into consideration the issues discussed by the Pr. CIT in the impugned order.

4. It is therefore noted that the impugned order has been passed *ex-parte* qua the assessee and therefore, in the interest of justice and fair play, we believe that the assessee deserves one more opportunity to file necessary information/documentation in response to the issues raised by the Id. Pr. CIT in the impugned order. Therefore, we set aside the impugned order to the file of Id. Pr. CIT with the direction to the decide the same afresh after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 31/08/2021.

Sd/-  
(Sandeep Gosain)  
Judicial Member

Sd/-  
(Vikram Singh Yadav)  
Accountant Member

Jodhpur

Dated:- 31/08/2021.

\*Ganesh Kumar

Copy of the order forwarded to:

1. The Appellant- Kailash Goyal, Bikaner
2. The Respondent- PCIT, Jodhpur
3. CIT
4. CIT(A)
5. DR, ITAT, Jodhpur.
6. Guard File { ITA No. 33/Jodh/2021 }

By order,

Asst. Registrar