

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER

AND

Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER

ITA No. 121/Jodh/2022 & S.A. No.06/Jodh/2022
(ASSESSMENT YEAR- 2017- 2018)

Gajmukhi Credit Cooperative Society Ltd. , 178, Veer Durgadass Nagar, Pali- 306 401 (Raj)	Vs	ITO Ward-4 Pali
(Appellant)		(Respondent)
PAN NO. AAHAS 2623 R		

Assessee By	None
Revenue By	Shri Sanjeev Kumar Dev, CIT-DR
Date of hearing	16/01/2023
Date of Pronouncement	16 /01/2023

ORDER

PER: B. R. BASKARAN, AM

The assessee has filed this appeal challenging the order dated 17-05-2022 passed by Ld CIT(A), NFAC, Delhi and it relates to the assessment year 2017-18. The assessee has also filed a stay application seeking stay of outstanding demand.

2. None appeared on behalf of the assessee. However, the assessee has moved an application seeking adjournment. However, we notice that the Ld CIT(A) has passed order ex-parte, since the assessee did not appear before him. Under these circumstances, we reject the request for adjournment and proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. We heard Ld D.R and perused the record. The issue contested before Ld CIT(A) was related to the addition of Rs.6.86 crores made u/s 68 of the Act in respect of deposit of demonitised notes by the assessee in its bank account. Since the assessee did not appear before Ld CIT(A), the first appellate authority dismissed the appeal confirming the addition made by the AO, without discussing anything on merits of the issue.

4. We noticed that the ld CIT(A) has not adjudicated the issues on merits. We also notice that the assessee has also not made any submissions before ld CIT(A). In effect, the impugned order has been dismissed by Ld CIT(A) in limine. Accordingly, in the interest of natural justice, we are of the view that all the issues contested by the assessee in this appeal needs to be restored to the file of Ld CIT(A) for adjudicating them on merits. Accordingly, we set aside the order passed by Ld CIT(A) and restore all the issues to his file for adjudicating them on merits, after providing adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the AO for expeditious disposal of the appeal.

5. Since we have disposed of the appeal itself, the stay application filed by the assessee shall become infructuous. Accordingly, we dismiss the same.

6. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes. The stay application filed by the assessee is dismissed.

Order pronounced in the open Court on 16 /01/2023

Sd/-

(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated : 16 /01/2023

**Mishra*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar

Jodhpur Bench