

आयकरअपीलीय अधिकरण, जयपुरन्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"SMC" JAIPUR

डा० एस. सीतालक्ष्मी,न्यायिकसदस्य एवंश्रीराठोडकमलेशजयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकरअपील सं./ITA Nos. 925 TO 927/JP/2019
निर्धारणवर्ष/AssessmentYears :2004-05, 2005-06 & 2009-10

Shri Shikar Chand Lalwani L/H Smt. Umrao Devi Lalwani D-103, Gautam Marg, Nirman Nagar, Ajmer Road, Jaipur	बनाम Vs.	The ITO Ward 2(3) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AATPL 2150 R		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकरअपील सं./ITA Nos. 928 TO 930/JP/2019
निर्धारणवर्ष/AssessmentYears : 2004-05, 2005-06 & 2009-10

Smt. Umrao Devi Lalwani D-103, Gautam Marg, Nirman Nagar, Ajmer Road, Jaipur	बनाम Vs.	The ITO Ward 1(1) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AEEPK 4940 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकरअपील सं./ITA Nos. 931 TO 933/JP/2019
निर्धारणवर्ष/AssessmentYears : 2004-05, 2005-06 & 2009-10

Shri Ashok Kumar Lalwani D-103, Gautam Marg, Nirman Nagar, Ajmer Road, Jaipur	बनाम Vs.	The ITO Ward 2(3) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: ABFPL 8757 M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by :None
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary, Addl. CIT

सुनवाई की तारीख / Date of Hearing : 22/02/2023
उदघोषणा की तारीख / Date of Pronouncement: 23/02/2023

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

The above-mentioned appeals have been filed by the respective assesseeas named here in above, aggrieved from the order of the Commissioner of Income Tax-1, Jaipur passed on different dates for the assessment year 2004-05, 2005-06 and 2009-10 respectively. The bench has also observed that in all these appeals the litigation on the second round and in earlier set of litigation is based on the submission of the assessee the matter was remanded back to the file of the assessing officer.

2. In all these cases the registry observed that the appeal of the assessee has certain defects and the Registry intimated the same to the respective assessee to remove the defects. Amongst other defects the defects include the short payment of appeals fees. The same was duly communicated and the matter was fixed 17 times on board. The assessee is neither appearing nor removing the defects. The Bench has observed that the respective assessee so far has not removed the defects and

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has also not submitted any comments on such defects. The details of the defects as is observed by the registry is reiterated for the sake of brevity here in below:

Name of the assessee	ITA No.	A.Y.	CIT(A)-1, Jaipur order dated	Defects observed by the Registry
1. Shikar Chand Lalwani	925/JP/2019	2004-05	16-04-2019	Short fee Rs.6451. Col. No. 3A & B wrongly filled
Shikar Chand Lalwani	926/JP/2019	2005-06	16-04-2019	Short fee Rs.7000. Col. No. 3A & B wrongly filled
Shikar Chand Lalwani	927/JP/2019	2009-10	16-04-2019	Short fee Rs.2000. Col. No. 3A & B wrongly filled
2. Smt. Umrao Devi Lalwani	928/JP/2019	2004-05	22-04-2019	Short fee Rs.1750. Col. No. 3A & B wrongly filled
Smt. Umrao Devi Lalwani	929/JP/2019	2005-06	22-04-2019	Short fee Rs.1750. Col. No. 3A & B wrongly filled
2. Smt. Umrao Devi Lalwani	930/JP/2019	2009-10	22-04-2019	Short fee Rs.2000. Col. No. 3A & B wrongly

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					filled
3. Ashok Kumar Lalwani	931/JP/2019	2004-05	16-04-2019		Short fee Rs.1000. Col. No. 3A & B wrongly filled
Ashok Kumar Lalwani	932/JP/2019	2005-06	16-04-2019		Short fee Rs.1550. Col. No. 3A & B wrongly filled
Ashok Kumar Lalwani	933/JP/2019	2009-10	16-04-2019		Short fee Rs.1750. Col. No. 3A & B wrongly filled

3. It is pertinent to mention that before deciding the appeals by the Bench, it is imperative on the part of the respective assessee's to remove the defects as raised by the Registry in the defect memo. In spite of sending the defect memos to respective assessee's by the Registry, the defects were neither removed nor any communication was made by the respective assessee's. It may be noted that the ld. Counsel authorized by the respective assessee's to contest the case on their behalf has withdrawn his power.

4. In such a situation, and considering the fact that the matter was listed on 17 times but the assessee has not bothered to come before us to represent their case on merits. Therefore, bench is of the considered view that the assessee do not want to pursue these appeals.

5. Based on these facts the Bench is refrained to adjudicate upon the appeals of the respective assessee's and the Bench finds that the respective assessee's are careless and do not want to pursue their appeals which become infructuous on account of non-removal of defects as raised by the Registry. Hence, in view of the above deliberation, the above mentioned appeals of the respective assessee's are infructuous and treated as dismissed in default.

6. In the result, the appeals of the above mentioned assessee are dismissed.

Order pronounced in the open court on 23/02/2023.

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिकसदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:-

23 /02/2023

Sd/-

(राठोडकमलेशजयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखासदस्य / Accountant Member

*Mishra

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आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Shikhar Chand Lalwani, Smt. Umrao Devi Lalwani& Shri Ashok Kumar Lalwani, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward-2(3), Jaipur, ITO Ward 1(1), Jaipur and ITO Ward 2(3), Jaipur.
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File (ITA No. 925/JP/2019)

आदेशानुसार / By order,

सहायकपंजीकार / Asst. Registrar