

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR  
BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

**181/Jodh/2022**  
(ASSESSMENT YEAR- 2013-14)

Smt. Anju Rajpurohit 2-A-33, New Housing Board, Pali, Pali-306 401 <b>(Appellant)</b>	Vs	The ITO Ward-1, Pali <b>(Respondent)</b>
<b>PAN NO.AGZPR 6477 R</b>		

<b>Assessee By</b>	Shri Rajendra Jain, Adv
<b>Revenue By</b>	Shri S.M. Joshi, JCIT-DR
<b>Date of hearing</b>	22/03/2023
<b>Date of Pronouncement</b>	23/03/2023

**ORDER**

**PER: SHRI MANISH BORAD, AM**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre, Delhi (for short "NFAC") dated 25-11-2022 for the assessment year 2013-14 raising therein following grounds of appeal.

“1. That on the facts and in the circumstances of the case, the ld. CIT(A) grossly erred in dismissing the appeal as ex-parte without considering the request made by the assessee for adjournment.

2. That on the facts and in the circumstances of the case, the ld. CIT(A) grossly erred in upholding the validity of notice u/s 148 issued by AO.

3. That on the facts and in the circumstances of the case, the ld. CIT(A) grossly erred in confirming the addition on the basis of third party evidence without providing opportunity for cross examination.

4. That on the facts and in the circumstances of the case, the ld. CIT(A) grossly erred in sustaining addition of Rs.7.20 lacs in respect of unexplained investment in purchase of plot.

5. That on the facts and in the circumstances of the case, the ld. CIT(A) grossly erred in not considering the submission made before the AO during assessment proceedings.

2.1 At the outset of the hearing, the ld. AR of the assessee prayed that the ld. CIT(A) passed the ex-parte order for non-appearance of the assessee on the date of hearing for which the ld. AR prayed that his adjournment application was not considered while disposing off the appeal in limine. It is also noticed that the assessee neither submitted any documentary proof relating to savings nor proof of

source of income for purchase of the property before the AO, NFAC, Delhi which indicates that the assessee was deprived off to contest the case before the lower authorities.

2.2 On the other hand, the ld. DR supported the orders of the lower authorities praying that in spite of service of notices, the assessee did not appear before the lower authorities to square up the case.

2.3 We have heard the rival contentions and perused the materials available on record. We observed that in spite of the request of the ld. AR of the assessee for adjournment of the appeal, the case was dismissed by the ld CIT(A) in limine instead of disposing off it on merit which indicates that the ld. AR of the assessee neither could submit any documentary proof before the ld CIT(A) nor before the AO to contest the case. Taking into consideration all the material facts in hand, we feel that in order to provide equity and justice to the assessee one more opportunity should be provided to the assessee to advance her documentary proof as well as submission before the AO. Hence the appeal of the assessee restored to the file of the AO with the direction to the AO to provide opportunity of being heard and the

assessee will not take unnecessary adjournment on frivolous ground and will cooperate the AO in completion of the assessment proceedings. Thus the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open Court on 23/03/2023.

Sd/-

(KUL BHARAT)  
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)  
ACCOUNTANT MEMBER

Dated : /03/2023

*\*Mishra*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The DR
5. Guard File

Assistant Registrar

Jodhpur Bench