

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

श्रीसंदीपगोसाई,न्यायिकसदस्य एवंश्रीराठोडकमलेशजयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकरअपील सं./ITA No. 10/JP/2023  
निर्धारणवर्ष/AssessmentYear :2012-13

Shri Badri Narayan Meena RIICO Industrial Area, Road No. 4 Agarwal Farm, Mansarovar, Jaipur	बनाम Vs.	The ITO Ward 2(4) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AGJPM 3336 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri P.C. Parwal CA  
राजस्व की ओर से / Revenue by: Shri A.S. Nehra, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 15/03/2023  
उदघोषणा की तारीख / Date of Pronouncement: 03/05/2023

आदेश / ORDER

PER SANDEEP GOSAIN, JM

The assessee has filed an appeal against the order of the ld. CIT(A), National Faceless Appeal Centre, ("for short NFAC"), Delhi dated 13-12-2022 for the assessment year 2012-13 raising therein following ground of appeal.

"The ld. CIT(A) has erred on facts and in law in deciding the appeal ex-parte without providing opportunity of hearing to the assessee and ignoring that in response to notice dated 15-11-2022 the assessee sought adjournment upto 15-12-2022."

2.1 Apropos solitary ground of the assessee, the facts as emerges from the order of the ld. CIT(A) are as under:-

“5. The facts of the case as note above are that the appellant has not pursued the appeal despite being granted several opportunities as elaborated supra. No details, documents or submissions have been provided to come to any conclusion other than those arrived at by the assessing officer in the order. The notices have been duly served upon the appellant via e-mail. Regrettably no response whatsoever was forthcoming on the appointed date. Thus nothing has been placed on record to substantiate as to why the additions of Rs.83,61,934/- on account of undisclosed investment in immovable property, of Rs.66,03,248/- on account of unexplained deposits in the bank paid and of Rs.19,16,083/- on account of unaccounted investment into purchase of motor vehicles made by the AO to the appellant’s income should not be sustained.

6. In view of the above, the undersigned is left with no option but to decide case on the basis of material on record. Bare perusal of the facts shows that the appellant has not pursued the appeal despite being granted several opportunities as elaborated supra. The appellant has further jeopardized its case by not responding despite several opportunities that were provided. The appellant has failed to substantiate the unexplained investment in immovable property and motor vehicles. The appellant has also failed to submit the sources of credit in his bank account. In the absence of any evidences, whether documentary or otherwise, I am constrained to agree with the approach adopted by the AO in making additions of Rs.83,61,934/- on account of undisclosed investment in immovable property, of Rs.66,03,248/- on account of unexplained deposits in bank account and of Rs.19,16,083/- on account of unaccounted investment into purchase of motor vehicles. The AO has passed a reasoned and speaking order considering all the facts and the circumstances of the case and no interference with the order of the AO is called for. The grounds of appeal are ,therefore, dismissed.

ITA NO. 10/JP/2023  
SHRI BADRI NARAYAN MEENA VS ITO WARD 2(4), JAIPUR

7. Thus, in view of the facts and circumstances of the case, the order passed u/s 148 r.w.s. 144 of the Income Tax Act, 1961 dated 14-12-2019 by the AO is upheld..”

2.2 During the course of hearing, the ld. AR of the assessee prayed that the ld. CIT(A) has passed the ex-parte order and the assessee was not provided adequate opportunity of being heard. Thus the assessee may be provided one more opportunity to advance his arguments/ submissions before the AO in the interest of equity and justice.

2.3 On the other hand, the ld. DR supported the orders of the lower authorities praying that the assessee was provided various opportunities by the lower authorities to argue the case but the assessee was lethargic and unserious to pursue his case and thus the order passed by the ld. CIT(A) should be sustained.

2.4 We have heard both the parties and perused the materials available on record. The Bench observed that the assessee was really lethargic and unserious in pursuing his case in spite of providing various opportunities by the ld. CIT(A) and the AO as mentioned in their orders. It is undisputed fact that the assessee was granted several authorities either by the ld. CIT(A) or by the AO to argue the case but the assessee remained non-cooperative and negligent in pursuing his case on the dates of hearing of the appeal for which the Bench awards cost of Rs.5,000/- and the same may be deposited in the Prime Minister Relief Fund and copy of the

ITA NO. 10/JP/2023

SHRI BADRI NARAYAN MEENA VS ITO WARD 2(4), JAIPUR

same shall be submitted to the AO for proof and thus the appeal of the assessee is restored to the file of the AO to decide it afresh by providing one more opportunity of hearing, however, the assessee will not seek any adjournment on frivolous ground and remain cooperative during the course of assessment proceedings before the AO. Thus the appeal of the assessee is allowed for statistical purposes.

2.5 Before parting, we may make it clear that our decision to restore the matter back to the file of the A.O. shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by A.O. independently in accordance with law.

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

Order pronounced in the open court on 03/05/2023.

Sd/-

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

Sd/-

(संदीप गोसाईं)  
(Sandeep Gosain)  
न्यायिकसदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 03/05/2023

\*Mishra

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Badri Narayan Meena, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward 2(4), Jaipur
3. आयकरआयुक्त / The Id CIT
5. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्डफाईल / Guard File (ITA No. 10/JP/2023)

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar