

IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, JODHPUR  
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No. 136/JODH/2022

(A.Y: 2018-19)

Mohan Lal Sukhadia University 1, MLSU, Pratapnagar, Udaipur-313001 Rajasthan.	Vs.	ITO (Exemption), Aaykar Bhawan Savina, Udaipur-313001, Rajasthan.
PAN/GIR No. : AAAJM1548D		
Appellant	..	Respondent

Assessee by :	None
Revenue by :	Smt. Alka Rajvanshi Jain, CIT DR

Date of Hearing	14.08.2023
Date of Pronouncement	17.08.2023

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The assessee has filed the appeal against the order of the National Faceless Appeal Centre (NFAC), Delhi / CIT(A) passed u/s 143(1) and U/sec 250 of the Act. The assessee has raised the following grounds of appeal:

- The Ld. CIT(A) has erred in confirming addition made during processing of return under 143(1) disregarding the fact that lateron assessment under 143(3) is passed. Hence the addition made of Rs. 78,21,14,401/- is without following*

*provisions of law, providing proper opportunity and considering facts and circumstances. Hence addition confirming be deleted.*

2. The brief facts of the case are that, the objects of the assessee is imparting education in different branches of learning and furthering the prosecution of research in all branches of learning in and around Udaipur district. The assessee has filed the return of income for the A.Y 2018-19 on 23.03.2019 disclosing a total income of Rs. Nil. Subsequently the return of income was processed under section 143(1) of the Act denying the benefit u/sec 10(23)(C) (iiab) of the Act vide order dated 16-06-2020.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal and statement of facts and has issued notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved by the ex parte order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, none appeared on behalf of the assessee. Contra, the Ld. DR supported the order of the CIT(A).

5. We heard the Ld.DR submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no appearance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte confirming the action of the assessing officer. The Ld. CIT(A) has issued the notices of hearing referred at Page 2 Para 3 of the order, but there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the disallowance by the A.O in the order U/sec143(1) of the Act and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the principles of natural justice shall provide one more opportunity of hearing to the assessee to substantiate the case with evidences and information.

Accordingly, set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the appeal. And the grounds of appeal of the assessee are allowed for statistical purposes.

6. In the result, the appeal filed by assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.08.2023

Sd/-  
( DR DIPAK P RIPOTE)  
**ACCOUNTANT MEMBER**

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Jodhpur, Dated 17.08.2023

KRK, PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)
4. Concerned CIT
5. DR, ITAT, Jodhpur
6. Guard file.