

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B" JAIPUR

डॉ. एस.सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 535, 538 & 551/JPR/2023  
निर्धारण वर्ष / Assessment Years : 2018-19

Rajasthan Grameen Aajeevika Vikash Parisad 3 <sup>rd</sup> Floor, RFC Block Udhog Bhawan, C- Scheme, Jaipur.	बनाम Vs.	ACIT, Circle-6, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABAR 4250 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by : Shri Ajay Malik (CIT)

सुनवाई की तारीख / Date of Hearing 01/11/2023  
उदघोषणा की तारीख / Date of Pronouncement 19 /01/2024

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

These are three appeals filed by the assessee against three different orders of the Id. CIT(A), National Faceless Appeal Centre, Delhi [herein after referred to as "NFAC"] all dated 18.07.2023 for the assessment year 2018-19 respectively in the matter of Section 144, 270A and 271AAC of the Act raising following grounds of appeal in respective appeals..

ITA No. 535/JPR/2023 A.Y. 2018-19

*“1. On the facts and in the circumstances of the case and in law, the LD CIT(A) erred in confirming the addition the capital Rs. 3,48,08,24,518/- u/s 68 of the Act and in the reasons assigned by him for doing so are wrong and contrary to the facts and circumstances of the case, provisions of Income Tax Act, 1961 and rules made thereunder.*

*2. On the facts and in the circumstances of the case and in law, the learned Assessing Officer in disallowing project cost Rs. 3,38,72,22,197/- and the reasons assigned by him for doing so are wrong and contrary to the facts and circumstances of the case, provisions of Income Tax Act, 1961 and rules made thereunder.*

ITA No. 538/JPR/2023 – A.Y. 2018-19

*“1. On the facts and in the circumstances of the case and in law, the learned CIT(A) erred in confirming levying penalty of Rs. 2,03,19,58,318/- u/s 270A of the Income Tax Act, 1961 for furnishing inaccurate particulars of income which was in respect of addition made and the reason assigned by him for doing so are wrong and contrary to the facts and circumstances of the case, provisions of Income Tax Act, 1961 and rules made thereunder.”*

ITA No. 551/JPR/2023 – A.Y. 2018-19

*“1. On the facts and in the circumstances of the case and in law, the learned CIT(A) erred in confirming penalty of Rs. 20,88,49,471/- u/s 271AAC of the Income Tax Act, 1961 for furnishing inaccurate particulars of income which was in respect of addition made and the reason assigned by him for doing so are wrong and contrary to the facts and circumstances of the case, provisions of Income Tax Act, 1961 and rules made thereunder.*

2.1 None appeared on behalf of the assessee when the case of the assessee was called out for hearing. It is observed from the ld. CIT(A) order that he provided number of opportunities to the assessee but the assessee did not appear before by the ld. CIT(A). Hence , the Bench feels to dispose off these appeals ex-parte based on the materials available on record.

2.2 On the other hand, the ld. DR in the above mentioned appeals relied upon the orders of the ld. CIT(A), NFAC, Delhi.

2.3 The Bench heard the ld. DR and perused the materials available on record.. The Bench noted in these appeals that the ld. CIT(A) has dismissed the above mentioned appeals for the reasons that the assessee had not offered any explanation to justify the claim in spite of providing various opportunities. The relevant observation of the ld. CIT(A) in the respective appeals are mentioned as under:-

ITA No. 535/JP/2023 – A.Y. 2018-19

“4. Decision:

In this case, the appellant was given opportunities to represent the case on 17.04.2023, 23.05.2023 and 04.07.2023. In response, till date, nothing has been heard from the appellant. No explanation whatsoever has been offered by the appellant to justify its claims. Thus, it appears that the appellant is not

interested in proceedings with the appeal filed. Therefore, the appeal of the appellant is dismissed in-limine.

5. As a result, the appeal is dismissed.”

ITA No. 535/JP/2023 – A.Y. 2018-19 u/s 271A

“4. Decision:

In this case, the appellant was given opportunities to represent the case on 17.04.2023, 23.05.2023 and 04.07.2023. In response, till date, nothing has been heard from the appellant. No explanation whatsoever has been offered by the appellant to justify its claims. Thus, it appears that the appellant is not interested in proceedings with the appeal filed. Therefore, the appeal of the appellant is dismissed in-limine.

5. As a result, the appeal is dismissed.”

ITA No. 551/JP/2023 – A.Y. 2018-19 u/s 271AA

“4. Decision:

In this case, the appellant was given opportunities to represent the case on 17.04.2023, 23.05.2023 and 04.07.2023. In response, till date, nothing has been heard from the appellant. No explanation whatsoever has been offered by the appellant to justify its claims. Thus, it appears that the appellant is not interested in proceedings with the appeal filed. Therefore, the appeal of the appellant is dismissed in-limine.

5. As a result, the appeal is dismissed.”

The Bench also noted that the Id CIT(A) has given stereo decision in the above mentioned appeals but it does not emerge from the orders of the Id. CIT(A) that service of notices have been made to the assessee to attend the hearing in the above mentioned appeals. It is also noteworthy to mention that no documentary evidences have been supplied by the Id. AR of the assessee to counter the orders of the Id. CIT(A). Hence, in this view of the matter, the Bench feels that the assessee institution is an organization promoted by Govt. of Rajasthan for Rural Poverty Alleviation, Jaipur, should be given one more chance to submit the documentary evidences and written submission in connection with the above appeals before the Id. CIT(A) who will decide them 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 proceedings. Thus the appeals of the assessee are allowed for statistical purposes.

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

4.0 In the result, the appeals of the assesee are allowed for statistical purposes

Order pronounced in the open Court on 19/01/2024.

Sd/-

( राठौड़ कमलेश जयन्तभाई )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member

Sd/-

( डॉ.एस.सीतालक्ष्मी )  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 19/01/2024.

**\*Santosh**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Rajasthan Grameen Aajeevika Vikash Parisad, Jaipur.
2. प्रत्यर्थी / The Respondent- ACIT, Circle-6, Jaipur.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
5. गार्ड फाईल / Guard File { ITA No. 535, 538 & 551/JPR/2023 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar