

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

श्री मनीष बोराड, लेखा सदस्य एवं डा० एस. सीतालक्ष्मी, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI MANISH BORAD, AM & DR. S. SEETHALAKSHMI, JM

आयकर अपील सं./ITA. No. 167/JPR/2024  
निर्धारण वर्ष/Assessment Years : 2017-18

Pawan Gupta, 106, Ketewa Nagar, New Sanganer Road, Sodala, Jaipur.	बनाम Vs.	Assistant Commissioner of Income Tax, Circle-2, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AHIPG0574C		
अपीलार्थी /Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से/ Assessee by : Miss Shivangi Mewal (Adv.)  
राजस्व की ओर से/ Revenue by : Smt. Monisha Choudhary (Addl.CIT)

सुनवाई की तारीख/ Date of Hearing : 28/03/2024  
उदघोषणा की तारीख/Date of Pronouncement : 28/03/2024

आदेश / ORDER

PER: MANISH BORAD, AM

This appeal at the instance of the assessee is directed against the order of the Id. CIT(A)/NFAC dated 24.01.2024 which is arising out of the assessment order u.s 143(3) of the Act for A.Y. 2017-18 dated 29.12.2019 ACIT, Circle-2, Jaipur.

2. Though the assessee has raised 5 grounds of appeal in which ground Nos. 1 and 2 are raised stating that the Id. CIT(A) grossly erred in passing ex-parte order without giving proper

opportunity to the assessee.

3. At the outset, the Ld. Counsel for the assessee submitted that no fair opportunity was granted by Id. CIT(A) and even the assessee could not file additional evidences in support of its grounds. Prayer made for restoring the issue to file by Id. CIT(A).

4. On the other hand, Departmental Representative relied on the order of the lower authorities.

5. We have heard the rival contentions, perused the material placed on record before us. We notice that assessee disclosed income of Rs. 16,38,630/- in the e-return for A.Y. 2017-18 filed on 31.10.2017. After case being selected for scrutiny through CASS. Assessment u/s 143(3) of the Act was completed on 29.12.2019 wherein certain additions were made and income assessed at Rs. 40,21,569/-. The assessee preferred an appeal before the Id. CIT(A) but necessary compliance could not be made. Major addition has been made towards unexplained cash deposit in the bank account during the demonetization period. Before us, it is stated that assessee intended to file additional evidences to explain the source of alleged cash deposit and also to provide certain details for remaining issue. We note that on account of non compliance by the assessee, the Id. CIT(A) has passed an ex-

parte order without discussing merits of the case in detail and there is no specific finding on the impugned additions. In short the impugned order is non speaking order.

6. We, therefore, in the interest of justice and being fair to both the parties restore all the issue raised on merits of the case, to the file of the Id. CIT(A) for necessary adjudication. We further direct the assessee to file additional evidences if any required to file in support of its ground before the Id. CIT(A) and the same shall be considered by Id. CIT(A) for adjudication of the issues on merit to decide in accordance with law . Needless to mention that assessee shall be provided reasonable opportunity of being heard.

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

Order pronounced in the open Court on 28/03/2024.

Sd/-

Sd/-

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

( मनीष बोराड )  
(Manish Borad)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 28/03/2024

\*Santosh

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

1. अपीलार्थी / The Appellant- Pawan Gupta, Jaipur.

2. प्रत्यर्धी / The Respondent- ACIT, Circle-2, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 167/JPR/2024 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar