

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

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 409/JP/2024
निर्धारण वर्ष/Assessment Year : 2017-18

Shri Jitendra Mittal Flat No. 2101, A Wing, Plot No. 2,3 Bhoomi Paradise, Sector-11, Sanpada, Navi Mumbai, Thane, Maharashtra 400705	बनाम Vs.	The ITO Ward -Jhunjhunu Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ADAPM 3562 A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri K.M. Pandya, CA
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 15/05/2024
उदघोषणा की तारीख / Date of Pronouncement: 28/05/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the Id. CIT(A) dated 12-02-2024, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment year 2017-18 raising grounds of appeal at Form No. 36.

2.1 At the outset of the hearing, the Bench noted that the ld. CIT(A) passed an ex-parte order by dismissing the appeal of the assessee and the narration as mentioned therein are as under:-

“5.1 However, in the interest of natural justice, the case of the appellant was examined on merit in the light of SOF and grounds of appeal but in the absence of any response or written submission appeal is required to be adjudicated drawing adverse inference. It appears that the appellant is not interested in pursuing his case on merits. Based on these observations, the appeal of the assessee stands dismissed.

6.0 In the result, the appeal of the appellant is dismissed.”

3.2 After hearing both the parties and perusing the materials available on record, it is noted that the assessee has not filed any submissions and evidences relating to the case before the ld. CIT(A) and thus the ld.CIT(A) has no other alternative except to confirm the action of the AO. It is also noted that the ld. AR of the assessee prayed for one more chance to contest the case before the ld. CIT(A) while as the ld. DR relied on the order of the ld. CIT(A). The Bench feels that one more chance may be given to the Assessee to contest the case before the ld. CIT(A) for afresh adjudication and the assessee will submit the necessary documents / evidences concerning the above mentioned appeal. Thus the appeal of the assessee is restored to the file of the ld. CIT(A) to decide it afresh by providing one more opportunity of hearing. Hence, the assessee will not seek any

adjournment on frivolous ground and remain cooperative during the course of proceedings and the appeal of the assessee is allowed for statistical purposes.

3.3 Before parting, the Bench makes it clear that Bench 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 appeal of the assessee is allowed for statistical purposes

Order pronounced in the open court on 28/05/2024.

Sd/-

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 28 /05/2024

*Mishra

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

1. The Appellant- Shri Jitendra Mittal, Mumbai
2. प्रत्यर्थी / The Respondent- The ITO , Ward-1, Jhunjhunu
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 409/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar

