

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. 275/JP/2024
निर्धारण वर्ष / Assessment Year : 2005-06

Shri Jitendra Madhani C-12, Ram Marg, Shastri Nagar Behind TPS School, Jaipur – 302 016	बनाम Vs.	The ACIT Circle -3, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABMPB 3812 F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 16/04/2024
उदघोषणा की तारीख / Date of Pronouncement: 02 /07/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the ld. Addl. CIT(A)-I, Delhi dated 08-01-2024 for the assessment year 2005-06 raising the grounds of appeal as mentioned at Form No. 36.

2.1 During the course of hearing, the Bench noticed that none appeared on behalf of the assessee when the case was call out for hearing. Therefore, in the absence of assessee or his authorized representative, the application seeking adjournment was dismissed vide even dated 16-04-2024.

2.2 From the records, it is also noticed that the assessee was ex-parte before the ld. CIT(A) who confirmed the action of the AO in spite of providing various opportunities to the assessee. The relevant portion of his narration in the order is reproduced as under:-

“4. However, in response to the above notice of hearing, no response or written submissions / evidences was filed by the appellant. The appellant has not controverted the finding of the AO in any way. No fresh evidence/ documents to support or substantiate its contentions have been filed by the appellant during appellate proceedings. The appellant has not even furnished copies of stock statements from bank. Under the circumstances, it is held that the appellant has failed to substantiate its 1st ground of appeal on trading addition of Rs.16,89,481/-. Hence, the addition is confirmed and 1st ground of appeal of the appellant is dismissed.

2.3 On the contrary, the ld. DR in the Court was ready for arguing the case. Therefore, the Bench decided to dispose off the appeal ex-parte based on the materials available on record.

2.4 After hearing the ld. DR and perusing the materials available on record, the Bench noted that the assessee was ex-parte before the ld. CIT(A). From the records, the Bench also noticed that this is second round of litigation as the ITAT Jaipur Coordinate Bench in the case of the assessee (ITA No. 686/JP/2012 dated 02-06-2016) restored the matter to the file of the AO for deciding the appeal of the assessee afresh. Consequently, the AO made the addition which was challenged before the ld. CIT(A) but the assessee had not filed any response or documents /

written submission before the ld CIT(A). Hence, the ld. CIT(A) has dismissed the appeal of the assessee passing ex-parte order because of not filing of any controverting documents in his support. It is also noted that before the Bench, there was no afresh evidence/ documents by the assessee to substantiate his contentions or rebut the findings of the lower authorities. Therefore, in such circumstances, the Bench has no alternative except to confirm the order of the ld.CIT(A). Thus appeal of the assessee is dismissed.

3.0 In the result, the appeal filed by the assessee is dismissed with no orders as to costs.

Order pronounced in the open court on 02 /07/2024.

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 02/07/2024

***Mishra**

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

1. The Appellant- Shri Jitendra Madhani, Jaipur
2. प्रत्यर्थी / The Respondent- The ACIT, Circle-3 Jaipur
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No.275/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar