

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

BEFORE: SHRI SANDEEP GOSAIN, JM & DR. DIPAK P. RIPOTE, AM

आयकर अपील सं./ITA No. 557/JP/2024  
निर्धारण वर्ष / Assessment Year : 2014-15

Shri Raj Mahnot C-345, Hans Marg, Maliviya Nagar Jaipur	बनाम Vs.	The ITO Ward 6(1) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAPPM 5897BE		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rohan Sogani, CA  
राजस्व की ओर से / Revenue by: Shri Rajesh Kumar Meena, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 02/07/2024  
उदघोषणा की तारीख / Date of Pronouncement: 10/07/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the Id. CIT(A) dated 29-02-2024, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2014-15 raising ground of appeal as mentioned at Form No. 36.

2.1 At the very outset of the hearing of the case, it is noted that the Id. CIT(A) has passed an ex-parte order holding that the assessee has not filed any submission/ documentary evidence to support of his grounds of appeal and thus the grounds of appeal are not tenable and the same are dismissed.

2.2 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 Id. CIT(A) and thus the Id.CIT(A) has no other alternative except to confirm the action of the AO. It is also noted that the Id. AR of the assessee prayed for one more chance to contest the case before the Id. CIT(A) while as the Id. DR relied on the order of the Id. CIT(A). The Bench feels that one more chance may be given to the Assessee to contest the case before the Id. CIT(A) for afresh adjudication and the assessee will submit the necessary documents / evidences concerning the above mentioned appeal. However, for lethargic and negligent action on the part of the assessee, a cost of Rs.2,000/- is imposed on the assessee and the same may be deposited in the Prime Minister Relief Fund and copy of the same shall be submitted to the Id. CIT(A) for proof and thus the appeal of the assessee is restored to the file of the Id. CIT(A) to decide it afresh by providing one more opportunity of hearing. Thus, 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.

2.3 Before parting, the Bench makes it clear that its 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

ld. CIT(A) independently in accordance with law.

3.0 In the result, the appeal of the assessee is allowed for statistical purposes

Order pronounced in the open court on 10 /07/2024.

Sd/-  
(Dr Dipak P. Ripote)  
Accountant Member

Sd/-  
(Sandeep Gosain)  
Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 10 /07/2024

\*Mishra

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

1. The Appellant- Shri Raj Mahnot. Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward 6(1), Jaipur
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 557/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar