

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. 136 & 137/JP/2024
निर्धारण वर्ष / Assessment Year : 2010-2011

Kisan Sewa Samiti, Phagi J-54/154 Panchwati Marg Heera Path, Mansarova, Jaipur	बनाम Vs.	The DCIT Circle-7 Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABAK 3442 Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 23/04/2024
उदघोषणा की तारीख / Date of Pronouncement: 10 /07/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

Both these appeals have been filed by the assessee against two different orders of the Id. CIT(A) dated 21-12-2023, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment year 2010-11 in the matter of Section 144 and Section 271(1) (c) of the Income Tax Act, 1961 raising grounds of appeal at Form No. 36 in respective appeals.

2.1 At the very outset, the Bench noticed that the assessee was ex-parte before the AO and thus the AO made addition in the hands of the assessee. However, the

assessee preferred appeal before the Id. CIT(A) and filed its submission but not filed any documents despite availing of opportunities by the Id. CIT(A).

2.2 Now before the Bench, the assessee has moved an application for filing additional evidence under wrong provisions of Rule 46A of I.T. Rules and wanted to file documents in support of its contentions in the shape of bank account, cash receipts, complete list of donors with their identity etc.

2.3 On the other hand, the Id. DR refuted the arguments raised by the Id AR of the assessee and objected to the application filed by the assessee for filing additional evidences.

2.4 After hearing both the parties and perusing the orders of the lower authorities and the documents placed on record by the assessee, the Bench noticed that the assessee has not pursued the appeal before the Id. CIT(A) on the ground that the name of the assessee trust was changed from Jat Sewa Samiti to Kisan Sewa Samiti and address of Kisan Sewa Samiti was also changed. It was also submitted that Shri Ram Lal Jat was the Treasurer of the Trust and was looking after the day to day affairs of the Samiti but he died due to Cancer on 19-12-2015. Since he was the main person who used to look after the work of Samiti, therefore, the Samiti could not pursue the appeal before the Id. CIT(A) and also could not file necessary documents. The Bench noticed the circumstances of the case and feel that in such a situation, one more chance may be given to the Assessee to contest

the case before the AO 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 AO for proof and thus the appeal of the assessee is restored to the file of the AO 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.

2.5 Before parting, the Bench makes it clear that Bench decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by AO independently in accordance with law.

3.1 As regards the penalty appeal of the assessee u/s 271(1)© of the Act, the Bench feels that once the quantum appeal has been restored to the file of the AO for afresh decision then the penalty appeal of the assessee becomes infructuous and depend upon the outcome of the quantum appeal.

4.0 In the result, the appeals of the assessee are allowed for statistical purposes as indicated hereinabove.

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

Sd/-
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 10 /07/2024

*Mishra

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

1. The Appellant- Kisan Sewa Samiti, Jaipur
2. प्रत्यर्थी / The Respondent- The DCIT Circle-7, Jaipur
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. 136/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar