

आयकर अपीलिय 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. 665/JP/2024  
निर्धारण वर्ष/Assessment Year : 2016-17

Shri Roshan Sharma 211, Krishi Nagar, Pratap Nagar Sanganer, Jaipur	बनाम Vs.	The ITO Ward 7(2) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: GGUPS 9811 R		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Nikhlesh Kataria, CA  
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 10/07/2024  
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 ld. CIT(A) dated 14-03-2024, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2016-17 raising ground of appeal as mentioned at Form No. 36.

2.1 At the very outset of the hearing, the Bench noticed that the assessee was ex parte before the AO and also before Ld CIT (A) and in this regard it was

submitted by Id AR that the assessee was not familiar with online proceedings and had appointed tax consultant to look after the matter. It was further submitted that the said tax consultant had also filed up his E mail address in the profile details. Since the assessee was totally dependent upon his tax advisor, who did not even intimate the proceedings before the revenue authorities and thus in this way assessee was not aware of passing of ex parte orders by the revenue authorities.

2.2 On the other hand Id Dr relied on the orders passed by the revenue authorities and submitted that it was the negligent conduct of the assessee therefore the appeal may be dismissed

2.3 After having heard the Id. Counsel for both the parties and after perusal of the material placed on record as well as orders passed by the revenue authorities, I noticed that undisputedly the assessee was granted several opportunities by the revenue authorities but the assessee as well as his representative remained non cooperative and negligent in pursuing its case on the date of hearings, where as it was the bounded duty of the assessee as well as his representative to attend and assist the revenue authorities during the course of hearings. However, considering the principles of natural justice and also the principals of Audi altrem partem and also keeping in view the contents of un-rebutted affidavit filed by the assessee, I feel that one more chance should be given to the assessee to contest the case before AO for fresh adjudication and the assessee will submit the necessary

evidences/ documents concerning the case. However for negligent actions on the part of assessee , a cost of Rs. 2000/- 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 AO for proof and thus the Appeal of the assessee is restored to the file of AO to decide it fresh 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. Thus the Appeal of the assessee is allowed for statistical purposes.

2.4 Before parting, I make it clear that my decision to restore the matter back to the file of 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.

3.0 In the result, the Appeal of the assessee is allowed for statistical purposes with no order as to cost.

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

Sd/-  
(संदीप गोसाई)  
(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- Shri Roshan Sharma, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward 7(2), Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 665/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar