

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. 589/JP/2024
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Mahesh Chand Sharma Shri Bajrang College Bhuda Gate, Deeg, Bharatpur-321 203	बनाम Vs.	The ITO Ward-1 Bharatpur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AZVPS 2914 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 26/06/2024
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 21-02-2024, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment year 2013-14 raising the grounds of appeal as mentioned at Form No. 36.

2.2 During the course of hearing, it was noticed that in spite of the notice sent by the Tribunal, the case was not represented on behalf of the assessee when it was called for hearing. From this, it appears that the assessee is not interested to pursue his cases. So in the circumstances, following the decision of Delhi Bench of ITAT in the case of CIT Vs. Multiplan India (P) Ltd., [1991] 38 ITD 320 and also on the judgement of the Hon'ble M.P. High Court in the case of Estate of Late Tukhoji Rao Holkar Vs. CWT [1997] 223 ITR 480, the appeal of the assessee is not admitted and is dismissed in limine.

2.4 During the course of hearing, the ld. DR supported the order of the ld. CIT(A).

2.5 The Bench further on merit heard the ld. DR and perused the materials available on record. In this case, it is noticed that the ld. CIT(A) has dismissed the appeal of the *assessee holding that the penalty u/s 271E has been rightly imposed by the AO*. The Bench in this case noticed that the assessee has not filed written submissions / arguments controverting the order the order of the ld. CIT(A). . Hence, in such a situation, the Bench has no other alternative except to confirm the order of the ld. CIT(A). Thus the above mentioned 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 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 Mahesh Chand Sharma, Bharatpur
2. प्रत्यर्धी / The Respondent- The ITO, Ward -1, Bharatpur
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.589/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar