

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. 481/JP/2024
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Rameshwar Prasad Saini S/o Shri Babu Lal Saini, Behind Janana Hospital, Paota Kotputli.	बनाम Vs.	The ITO Ward- Behror Behror
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ASGPS 2563 Q		
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 : 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 ld. CIT(A) dated 23-03-2024, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment year 2011-12 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. From the records, it

is also noticed that the assessee was ex-parte before the ld. CIT(A) who has confirmed the action of the AO in spite of providing five times opportunities to the assessee on various dates like 01-02-2021, 03-03-2022, 03-11-2022, 14-06-2023 and 11-03-2024.

2.2 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. The Bench noticed that the assessee has filed paper book containing pages 1 to 63 but no written submissions / arguments concerning the above mentioned appeal had been advanced by the assessee. 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 अग्रेशित / Copy of the order forwarded to:

1. The Appellant- Shri Rameshwar Prasad Saini, Kotputli
2. प्रत्यर्था / The Respondent- The ITO, Ward- Behror
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.481/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar