

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.861/JP/2024
निर्धारण वर्ष/Assessment Year : 2017-18

Shri Satya Narain Sharma C-52, Prem Colony, Nehru Nagar Jaipur	बनाम Vs.	The ITO Ward 4 (4) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AGMPS 4714 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 23/07/2024
उदघोषणा की तारीख / Date of Pronouncement: 20/08/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the ld. Addl. CIT(A)-6, Kolkata dated 24-04-2024 for the assessment year 2017-18 raising grounds of appeal at Form No. 36.

2.1 At the outset of the hearing, the Bench noted that the ld. Addl.CIT(A) passed an ex-parte order by dismissing the appeal of the assessee and the narration as mentioned therein are as under:-

“4.2Considering the above, it appears that the appellant is not interested in prosecuting his appeal. Therefore, the appeal filed by the appellant is dismissed for non-prosecution.

5. In the result, the appeal is dismissed.”

2.2 During the course of hearing, the ld. AR of the filed an adjournment application dated 22-07-2027 praying therein to adjourn the case on the ground mentioned as under:-

“In the mater, it is submitted that we are in process of filing the paper book in the aforesaid assessment year. Hence, it is requested to allow sometime for the preparation of the written submission.”

2.3 At the time of hearing, the ld.DR was ready to argue the case and also objected to such adjournment application.

2.4 After hearing both the parties and perusing the material available on records, the Bench found no merit in the submission of the assessee to adjourn the case. Hence, the adjournment application of the assessee was rejected.

2.5 As regards, the appeal of the assessee, the Bench after hearing both the parties and perusing the materials available on record noted that the assessee was not interested in prosecuting his appeal before the ld. CIT(A) who dismissed the appeal of the assessee applying the decision of CIT vs Multiplan India (P) Ltd 38

ITD 320 and also other decisions mentioned in his order. It is also noted that the assessee was ex-parte before the AO also. However, the ld. AR of the assessee prayed for one more chance to contest the case before the AO while as the ld. DR relied on the order of the ld. CIT(A). The Bench feels that 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.

2.6 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.

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

Order pronounced in the open court on 20/08/2024.

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

जयपुर / Jaipur

दिनांक / Dated:- 20/08/2024

*Mishra

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

1. The Appellant- Shri Satya Narain Sharma, Jaipur
2. प्रत्यर्था / The Respondent- The ITO , Ward 4 (4)-, 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. 861/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar