

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES, "SMC" JAIPUR
(Through Video Conference)

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No.844/JP/2024
निर्धारण वर्ष / Assessment Year : 2022-23

M/s. Shree Dhanlaxmi Granite K.No.276/3,Plot No. 01, 02 Mohanpura Road, Kishangarh	बनाम Vs.	The ITO Ward 1 Kishangarh
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AEAFS 2173Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Sunil Porwa, CA
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 23/07/2024
उद्घोषणा 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. CIT(A) dated 17-05-2024, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment year 2022-23 raising grounds of appeal at Form No. 36.

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

“In view of the appellant’s total non-compliance during appeal proceedings, I find it extremely difficult to adjudicate on the appeal for want of adequate submission and clarification, counter clarification.

In the result, the appeal is dismissed.”

2.2 After hearing both the parties and perusing the materials available on record, it is noted that the assessee has not filed any submissions and evidences relating to the case before the Id. CIT(A) and thus the Id.CIT(A) has no other alternative except to confirm the action of the AO being the assessee remained ex-parte before the AO. It is also noted that the Id. AR of the assessee prayed for one more chance to contest the case before the AO while as the Id. DR relied on the order of the Id. 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.

2.3 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- M/s. Shree Dhanlaxmi Granite, Kishangarh
2. प्रत्यर्था / The Respondent- The ITO , Ward -, Kishangarh
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. 844/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar