

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. 354 & 355/JP/2024  
निर्धारण वर्ष / Assessment Year : 2018-19 & 2020-21

Jhunjhunu Kraya Vikraya Sahakari Samiti Ltd., 1, JNN KVSS Ltd. Station Road Jhunjhunu	बनाम Vs.	The ITO Ward 1 Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAAAJ 0647 F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Saurav Harsh, Adv.  
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 15/05/2024  
उदघोषणा की तारीख / Date of Pronouncement: 08 /08/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

Both these appeals of the assessee are directed against two different orders of the Id. CIT(A) dated 06-02-2024, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2018-19 and 2020-21 respectively raising grounds of appeal as mentioned at Form No. 36 in both the appeals .

2.1 During the course of hearing, it is noticed from both the orders of the ld. CIT(A) who has dismissed the appeal of the assessee on the ground of non-appearance in spite of providing sufficient opportunity to the assessee

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 ld. CIT(A) and thus the ld.CIT(A) has no other alternative except to confirm the action of the AO. It is also noted that the ld. AR of the assessee prayed for one more chance to contest the case before the ld. CIT(A) while the ld. DR relied on the order of the ld. CIT(A). It is undisputed fact that the assessee was granted several opportunities by the ld. CIT(A) as mentioned in the ld.CIT(A)'s orders to argue the case but the assessee remained non-cooperative and negligent in pursuing its case on the dates of hearing of the appeal for which the Bench awards cost of Rs.2,000/- and the same may be deposited in the Prime Minister Relief Fund and copy of the same shall be submitted to the ld. CIT (A) for proof and thus the appeal of the assessee is restored to the file of the ld. CIT(A) to decide it afresh by providing one more opportunity of hearing, however, the assessee will not seek any adjournment on frivolous ground and remain cooperative during the course of proceedings. Thus the appeals of the assessee are allowed for statistical purposes.

3.3 Before parting, the Bench makes it clear that Bench decision to restore the matter back to the file of the ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by ld. CIT(A) independently in accordance with law.

4.0 In the result, both the appeals of the assessee are allowed for statistical purposes

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

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

जयपुर / Jaipur  
दिनांक / Dated:- 08/08/2024

\*Mishra

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

1. The Appellant- Jhunjhunu Kraya Vikraya Sahakari Samiti Ltd. Jhunjhunu
2. प्रत्यर्थी / The Respondent- The ITO, Ward - 1 , Jhunjhunu Jaipur
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 354 & 355/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar