

आयकरअपीलीय अधिकरण, जयपुरन्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES,"B" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

Misc. Application No. 19/JP/2021  
(Arising out of आयकरअपील सं./ITA No.889/JP/2018)  
निर्धारणवर्ष/AssessmentYear : 2007-2008

Shri Bansil Lal C/o D.D. Agarwal & Associates 263, 2 <sup>nd</sup> Floor, Shopping Centre, Kota	बनाम Vs.	The ITO Ward 2(4) Kota
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AEWPL 6949 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : None  
राजस्व की ओरसे / Revenue by: Shri Anup Singh, Addl. CIT

सुनवाई की तारीख / Date of Hearing : 29/08/2024  
उदघोषणा की तारीख / Date of Pronouncement: 02/09/2024

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This is a Miscellaneous Application filed by the assessee u/s 254(2) of the Act against the order of the ITAT Jaipur Bench dated 11-12-2018 praying therein to recall its ex-parte order for the reason that the assessee neither received any notice nor any intimation as to the date of hearing of the appeal. To this effect, the

assessee has filed an affidavit deposing the above facts of non-receipt of notice as to the hearing of the appeal.

2.2 None appeared on behalf of the assessee when the case was called out for hearing nor any adjournment application has been received. Hence, in such a situation the Bench proceeded to dispose off the Misc. Applications of the assessee based on the documents and materials available on record as to the case of the assessee.

2.3 On the other hand, the ld. DR supported the order of ITAT and further submitted that the Court may consider the case of the assessee provided the service of notice has not been made to the assessee.

2.4 The Bench has heard the ld. DR and noticed from the records that the service of notice in the above mentioned case has not been done to the assessee as the notice has been returned by the Postal Department with the remarks ‘‘NAHI RAHITA HAI – RETURNED’’. Hence, in this view of the matter, the order dated 11-12-2018 passed by the Bench is recalled for afresh hearing and thus the Registry is directed to fix the appeal for hearing in regular course. Thus the Misc. Application of the assessee is allowed.

3.0 In the result, the Misc. Application of the assessee is allowed

Order pronounced in the Open Court on 02/09/2024.

Sd/-

(डॉ.एस.सीतालक्ष्मी)

(Dr. S. Seethalakshmi)

न्यायिकसदस्य / Judicial Member

Sd/-

(राठोडकमलेशजयन्तभाई )

(Rathod Kamlesh Jayantbhai)

लेखासदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 02/09/2024

\*Mishra

आदेश की प्रतिलिपिअग्रेहित / Copy of the order forwarded to:

1. The Appellant- Shri Bansi Lal, Kota ,.
2. प्रत्यर्धी / The Respondent- The ITO, Ward 2(4), Kota
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File (MA No. 19/JP/2021)

आदेशानुसार / By order,

सहायकपंजीकार / Asst. Registrar