

IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR BENCH "A", JAIPUR
BEFORE Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER
ITA Nos. 1010 to 1013/JPR/2024

Rajasthan Shiksha Sankul Bhawan Samiti,
Block 5, **Rajasthan Shiksha Sankul Bhawan,**
Bajaj Nagar, Jaipur – 302 004.
PAN No.: AAJFR 5549L

..... Appellant

Vs.

ITO, Ward -6(1),
New Central Revenue Building,
Bhagwan Dass Road, Jaipur – 302 001.

..... Respondent

Appellant by	:	Shri Vedant Agarwal, CA, Ld. AR
Respondent by	:	Shri Gautam Singh Choudhary, Ld. JCIT, (Through V.C.)
Date of hearing	:	28/11/2024
Date of pronouncement	:	28/11/2024

ORDER

PER GAGAN GOYAL, A.M:

These four appeals by assessee are directed against the order of NFAC, Delhi dated 30.05.2024 passed u/s. 250 of the Income Tax Act, 1961 (in short 'the Act') for A.Y. 2015-16. The assessee has raised the following grounds of appeal:-

ITA No. 1010/JPR/2024

1 on the facts and circumstances of the case, Ld. CIT (A) grossly erred in dismissing the appeal of assessee without considering the facts of the case and without giving the proper opportunity of being heard to the assessee.

2 On the facts and circumstances of the case and in law also Ld. A.O. grossly erred in initiating reassessment proceedings u/s. 147 of the Income Tax Act, 1961.

3 On the facts and circumstances of the case and in law also, Ld AO grossly erred in initiating reassessment proceedings contrary to the provisions of section 149(1)(b) of the Income Tax Act as section 149(1)(b) categorically lays down certain conditions for reopening which have not been fulfilled by the Assessing officer. Therefore initiation of reassessment proceedings is barred by limitation. Moreover, alleged concealment of income also below Rs 50 Lac in this case.

4 On the facts and circumstances of the case and in law also Ld. Lower authorities grossly erred in making and confirming the addition of Rs. 81,27,982/- on account of fixed deposits made in bank.

5 On the facts and circumstances of the case and in law also Ld. Lower authorities grossly erred in making and confirming the addition of Rs. 3,40,325/- on account of interest income.

6 On the facts and circumstances of the case and in law also Ld. Lower authorities grossly erred in making and confirming the addition of Rs. 37,105/- on account of contract receipts.

7 That the appellant craves his indulgence to add, amend, alter or delete any or all of the ground of appeal at any time before decision of appeal.”

2. The brief facts of the case are that during the year under consideration the assessee has made the following transactions:

- | | | |
|-----|---|------------------|
| A). | Time deposit in State Bank of Bikaner and Jaipur | Rs. 81, 72,982/- |
| B). | Contract payment to Board of Secondary Education, Ajmer | Rs. 4, 63,817/- |
| C). | Interest income from State Bank of Bikaner and Jaipur | Rs. 2, 47,619/- |

In spite of the above said transactions, the assessee has not filed its return of income and also the same were not offered for taxation. Based on the above the case of the assessee was re-opened u/s. 147 of the Act and a notice u/s. 148 of the Act was issued vide dated: 26.03.2022. Vide Para 2 of the assessment order total six opportunities were given to assessee for filing of return u/s. 148 of the Act and to respond u/s. 142(1) of the Act alongwith show cause u/s. 144 of the Act. Ultimately, an *Ex-Parte* order was passed u/s.144 r.w.s. 147 and 144B of the Act.

3. The assessee being aggrieved with this order of AO preferred an appeal before the Ld. CIT (A), who in turn dismissed the appeal of the assessee, as there was no response received from the assessee on designated dates and opportunities as per Para 2 of the Ld. CIT (A)'s order. The assessee being further aggrieved with the order of the Ld. CIT (A) preferred the present appeal before us.

4. We have gone through the order of the AO, order of the Ld. CIT (A) and submissions of the assessee filed along with paper book and grounds taken before us. It is observed that grounds raised by the assessee are technical in nature, i.e. challenging the issuance of notice u/s. 148 of the Act and consequential assessment u/s.144 r.w.s. 147 and 144B of the Act. There is no ground as such taken on merits of the case, whereas the same can also be raised separately. As observed (*supra*), the assessment orders as well as the order of the Ld. CIT (A) both were passed *Ex-Parte* and issues involved were never examined by the authorities below. In view of this, the only alternate available to the present matter is to restore the matter back to the file of the Jurisdictional AO for re-examination of the matter *de-novo* after giving the assessee a fresh

opportunity of being heard. The assessee is directed to be vigilant enough this time and comply with all the notices issued by the authorities concerned without fail and seeking any adjournment. In above terms, the grounds taken are allowed for statistical purposes.

5. **In the result, the appeal of the assessee is allowed for statistical purposes.**

ITA Nos. 1011/JPR/2024

6. This appeal pertains to the order of penalty imposed u/s. 271(1) (c) of the Act. As the quantum appeal is restored back for *de-novo* adjudication, the penalty order is no more alive, hence set-aside till final adjudication of the matter. In above terms, grounds raised by the assessee are allowed on technical terms.

7. **In the result, the appeal of the assessee is allowed.**

ITA Nos. 1012/JPR/2024

8. This appeal pertains to the order of penalty imposed u/s. 271(1) (b) of the Act. As the quantum appeal is restored back for *de-novo* adjudication, and the assessee is allowed to represent the matter again, hence set-aside till final adjudication of the matter again. In above terms, grounds raised by the assessee are allowed on technical terms.

9. **In the result, the appeal of the assessee is allowed.**

ITA Nos. 1012/JPR/2024

10. This appeal pertains to the order of penalty imposed u/s. 271 F of the Act. The quantum appeal is restored back for *de-novo* adjudication, and the assessee

is allowed to represent the matter again, but as this matter pertains to non-filing of return and there is no relation of this appeal with the restoration of the matter, hence confirmed. In above terms, grounds raised by the assessee are rejected.

9. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 28TH day of November 2024.

Sd/-

(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

Jaipur, दिनांक/Dated: 28/11/2024

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., Sr.DR., ITAT,
5. गार्ड फाइल/Guard file.

Sd/-

(GAGAN GOYAL)
ACCOUNTANT MEMBER

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Jaipur

	Details	Date	Initials	Designation
1	Draft dictated on PC on	28.11.2024		Sr.PS/PS
2	Draft Placed before author	28.11.2024		Sr.PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS/PS
7.	File sent to the Bench Clerk			Sr.PS/PS
8	Date on which the file goes to the Head clerk			
9	Date of Dispatch of order			