

IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR
DIVISION BENCHES, JODHPUR

BEFORE: SHRI RAJPAL YADAV, VICE PRESIDENT
SHRI MITHA LAL MEENA, ACCOUNTNT MEMBER

ITA No. 649/Jodh/2024
Assessment Year : 2015-16

Manoj Mahawar, HUF, Near Pugal Road Bus Stand, Bikaner (Rajasthan).	Vs	The DCIT, Central Circle-2, Udaipur.
स्थायी लेखा सं./PAN NO: AAKHM6489D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Present for Assessee : None
Present for Department : Shri Karni Dan, Addl.CIT (Sr.DR)

Date of Hearing : 02.04.2025
Date of Pronouncement : 17.06.2025

ORDER

PER RAJ PAL YADAV, VP

The assessee is in appeal before the Tribunal against the order of ld. CIT(A) dated 10.06.2024 passed for assessment year 2015-16.

2. The grievance of the assessee is that ld. CIT(A) has erred in confirming the disallowance of deduction amounting to Rs.13,54,783/- claimed u/s 80JJA of the Income Tax Act, 1961.

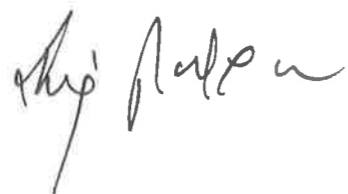


3. In response to the notice of hearing, no one has come present on behalf of assessee.

4. With the assistance of ld. DR, we have gone through the record carefully. The assessee has filed his return of income on 30.09.2015 declaring total income at Rs.6,34,260/-. The case of the assessee was selected for scrutiny assessment and notice u/s 143(2) has been issued and served upon the assessee. In response to the notice of AO, assessee did not appear before the ld. AO and AO has passed assessment order according to his best judgement. In other words, the assessment was framed u/s 144 of the Income Tax Act.

5. Appeal to the CIT(A) did not bring any relief to the assessee.

6. With the assistance of ld. DR, we have gone through the record carefully. We find that ld. First Appellate Authority has dismissed the appeal for want of prosecution. Sub-section (6) of Section 250 contemplates that ld. CIT(A) would formulate the questions in dispute and thereafter record reasons on such points in support of the conclusions. Ld. CIT(A) has not followed this mandatory procedure, rather dismissed appeal



for want of prosecution. Therefore, in the interest of justice, we deem it appropriate to give one more opportunity to the assessee to explain his case before the ld. CIT(A). The impugned order of the ld. CIT(A) is set aside and the issues are relegated to the file of ld. CIT(A) for fresh decision.

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

8. Order pronounced on.....17...06.2025.

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✓
- Sd / -

(MITHA LAL MEENA)
ACCOUNTANT MEMBER

- Sd / -

(RAJPAL YADAV)
VICE PRESIDENT

'Poonam'

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, / DR, ITAT, JODHPUR
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar

