

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A No.488/Jodh/2024 - A.Y. 2013-14
I.T.A No.489/Jodh/2024 - A.Y. 2014-15
I.T.A No.490/Jodh/2024 - A.Y. 2015-16
I.T.A No.491/Jodh/2024 - A.Y. 2017-18
I.T.A No.492/Jodh/2024 - A.Y. 2017-18
I.T.A No.493/Jodh/2024 - A.Y. 2019-20

Sharda Choudhary 3-4, West Patel Nagar Circuit House Road, Jodhpur PAN: ANIPC3816H	vs	ITO, Jodhpur, Rajasthan Income Tax Department, Jodhpur-342 001
APPELLANT		RESPONDENT

I.T.A No.494/Jodh/2024 - A.Y. 2012-13
I.T.A No.495/Jodh/2024 - A.Y. 2019-20

Bhawarlal Choudhary 3-4, West Patel Nagar Circuit House Road, Jodhpur PAN: ANIPC5101B	vs	ITO, Jodhpur, Rajasthan Income Tax Department, Jodhpur-342 001
APPELLANT		RESPONDENT

Present for Assessee	Shri Amit Kothari, CA
Present for Revenue	Shri Brij Lal Meena, Addl. CIT-DR

Date of hearing	18/08/2025
Date of pronouncement	20/08/2025

ORDER**Per Bench:**

This bunch of appeals of two assessees, viz. 4 by Sharda Choudhary and 2 by Bhawarlal Choudhary filed against the order of the Commissioner of Income-tax (Appeals), Udaipur[for brevity, the “Ld. CIT(A)”] passed under section 250 of the Income-tax Act, 1961[for brevity, the “Act”] for A.Ys 2012-13 to 2019-20, the details of which are as below:-

A.Y.	ITA No.	CIT(A)	AO (in short, the “Ld. AO”)
2013-14	488/Jodh/2024	Order dt 01/05/2024	Order dated 22/02/2022 passed under section 147 read with section 144 by DCIT, Cent.Cir.1, Jodhpur
2014-15	489/Jodh/2024	Order dt. 01/05/2024	Order dated 22/02/2022 passed under section 147 read with section 144 by DCIT, Cent.Cir.1, Jodhpur
2015-16	490/Jodh/2024	Order dt. 01/05/2024	Order dated 22/02/2022 passed under section 147 read with section 144 by DCIT, Cent.Cir.1, Jodhpur
2017-18	491/Jodh/2024	Order dt. 07/03/2024	Order dated 22/12/2019 passed under section 144 by ITO, Ward 1(4), Jodhpur
2017-18	492/Jodh/2024	Order dt. 01/05/2024	Order dated 22/06/2021 passed under section 144 by DCIT, Cent.Cir.1, Jodhpur
2019-20	493/Jodh/2024	Order dt. 01/05/2024	Order dated 22/09/2021 passed under section 144 by DCIT, Cent.Cir.1, Jodhpur
2012-13	494/Jodh/2024	Order dt. 13/09/2023	Order dated 28/11/2019 passed under section 147 read with section 144 by ITO-Ward-1, Jodhpur
2019-20	495/Jodh/2024	Order dt. 20/11/2023	Order dt 30/09/2021 passed under section 144 by ITO-Wd-1, Jodhpur

2. All the appeals have same nature of facts and common issue. Therefore, all the appeals were heard together and are disposed of by this consolidated order. **ITA No.488/Jodh/2024** is taken as lead case.

ITA 488/Jodh/2024

3. We heard the rival submissions and considered the documents available on the record. The assessment was completed under section 147 read with section 144 exparte with additions under different heads. Notice under section 142(1) of the Act was issued, but assessee was unable to comply with the said notice. So the assessment was framed exparte with additions under various heads. The aggrieved assessee filed appeal before the Ld. CIT(A). Finally, the appeal order was also passed exparte. The aggrieved assessee filed appeal before us.

4. The Ld.AR argued and stated that due to introduction of application of online appeals system, the assessee was unable to comply with the notices both at the assessment stage and at the appellate stage. So, the Ld.AR prayed for remanding the matter before the Ld.JAO for further verification de novo.

5. The Ld.DR argued and fully relied on the order of the revenue authorities.

6. Having considered the totality of facts and circumstances, we are of the view that the assessee has demonstrated reasonable cause for the non-submission of documents before the Ld. CIT(A)& Ld. AO. It is also evident that during the assessment proceedings, the assessee was not granted sufficient opportunity. Nevertheless, the assessment was completed under section 144 of the Act.

Accordingly, in the interest of justice, we deem it appropriate to restore the matter to the file of the Ld. Jurisdictional Assessing Officer (in short, JAO). The assessee is directed to furnish all relevant documents and additional evidence, if any, before the Ld. JAO. The Ld. JAO shall consider all such documents and evidence in accordance with law and decide the matter afresh after granting a reasonable opportunity of being heard to the assessee. We make it clear that we have not expressed any opinion on the merits of the case, so as not to prejudice the proceedings before the appellate authority. It is further directed that the assessee shall be diligent and fully cooperative in the set-aside proceedings to ensure expeditious disposal of the assessment.

Accordingly, the matter is restored to the file of the Ld. JAO for fresh adjudication.

As a result, appeal of the assessee bearing **ITA No.488/Jodh/2024** is allowed for statistical purpose.

ITAs Nos 489 to 495/Jodh/2024

7. The facts and circumstances in these appeals are identical to appeal in ITA No.488/Jodh/2024, which we have already decided above. Therefore, the decision arrived at therein shall apply *mutatis mutandis* to these appeals also. As a result, all the appeals bearing **ITA Nos 489 to 495/Jodh/2024** are allowed for statistical purpose.

8. In the result, all the appeals bearing **ITA Nos 488 to 495/Jodh/2024** are allowed for statistical purpose.

Order pronounced in the open court on 20th August, 2025

Sd/-

(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Jodhpur, Dt : 20 August, 2025

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Pavanan

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,s
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Jodhpur
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, Jodhpur