

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.383 /Jodh/2024
(Assessment Year: 2015-16)

Amra Ram Kumawat B-107, Shastri Nagar, Jodhpur- 342 001 PAN : AAVPK9064B	vs	DCIT, Central Circle-1, Jodhpur
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Present for Assessee	Shri Amit Kothari, CA
Present for Revenue	Shri Brij Lal Meena, Addl CIT-DR

Date of hearing	20/08/2025
Date of pronouncement	2208/2025

ORDER

Per Bench:

The instant appeal of the assessee was filed against the order of the Learned Commissioner of Income-tax (Appeals), Jaipur-5[for brevity, 'Ld.CIT(A)] order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') for Assessment Year 2015-16, date of order 02/05/2024. The impugned order emanated from the order of the Ld.Assistant Commissioner of Income-tax, DC Cent.Cir.1, Jodhpur [for brevity, the "AO"] order passed under section 147 r.w.s. 144 of the Act, date of order 09/03/2022.

2. The Ld.AR argued and stated that an addition under different heads amount to Rs.1,90,46,238/- was made by the Ld.AO. the aggrieved assessee filed an appeal before the Ld. CIT(A). The Ld.CIT(A) issued the notice on

different dates, but finally, the appeal order was passed *ex parte* without considering the merit of the case. The Ld.AR stated that the reasonable opportunity was denied to the assessee to represent his case before the revenue authorities.

3. The Ld.DR argued and fully stands in favour of the orders of the revenue authorities.

4. Having considered the totality of facts and circumstances, we are of the view that the Ld. AR 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.

5. In the result, the appeal of the assessee bearing **ITA No.383/Jodh/2024** is allowed for statistical purpose.

Order pronounced in the open court on 22nd August, 2025

Sd/-

sd/-

(DR.MITHA LAL MEENA)
ACCOUNTANT MEMBER
Jodhpur, Dt : 22 August, 2025
Pavanan

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
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