

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एव श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 1097/JPR/2025
निर्धारण वर्ष / Assessment Year : 2017-18

| | | |
|--|--------------|-------------------------------|
| Shakunti Bai !, Murli ji Ke Mandir Ke Pas, Harijan Basti, Baran. | ब्लाम Vs. | Income Tax Officer, Baran. |
| स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: BQQPB0380M | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by : Sh. Kanish Gupta, Adv.
राजस्व की ओर से / Revenue by: Sh. Gautam Singh Choudhary, Addl.CIT

सुनवाई की तारीख / Date of Hearing : 08 /09/2025
उदघोषणा की तारीख / Date of Pronouncement: 08/09/2025

आदेश / ORDER

PER: Narinder Kumar, Judicial Member,

On 23.04.2025, Learned CIT(A), National Faceless Appeal Centre, Delhi, dismissed the appeal filed by the assessee and thereby upheld the assessment order dated 26.12.2019, relating to the assessment year 2017-18.

In this way, Learned CIT(A) has upheld computation of total income of Rs. 15,08,980/-, due to addition of Rs. 11,32,000/-.

2. Arguments heard. File perused.
3. Ld. AR for the appellant has put forth only one submission that the matter may be remanded as the assessee-appellant could not participate in the appellate proceedings, and also because the Assessing Officer did not consider all the documents which were submitted by the assessee.

Ld. AR has explained that the documents pertaining to the income of the husband of the assessee were not considered by the Assessing Officer.

4. As is available at page 2 of the impugned order, passed by Learned CIT(A), 5 notices were issued by the office of Learned CIT(A) u/s 250 of the Income Tax Act (hereinafter referred to as "the Act"), but there was no response to the first three notices dated 26.12.2020, 26.10.2023 and 28.12.2023.

5. It further transpires that notices dated 05.02.2025 and 20.03.2025 were also served upon the assessee-appellant, and the assessee-appellant sought adjournment on both dates of hearing i.e. 12.02.2025 and 03.04.2025. That is how, Learned CIT(A) observed in para 3.1 that the appellant remained non compliant, despite ample opportunities, and that he had no objection, but to proceed further. That is how, the appeal was disposed off.

6. Ld. AR for the appellant has submitted that the appellant could not participate in the appellate proceedings because of non communication of notices by her AR. However, he further submits that all the relevant documents were submitted before Learned CIT(A), but the same could not be considered for want of appearance on behalf of the appellant.

7. In the given situation, we find that the appellant needs opportunity of being heard, even though for his non participation in the appellate proceedings, she deserves to be burdened with costs.

8. On going through the assessment order, which is somewhat illegible, we find that as per reply furnished by the assessee, she had received certain gifts; that her husband had incurred house hold expenses during the financial year 2014-15 to 2016-17, as per copy of the bank statement of her husband, that was submitted in proof of cash withdrawals from the bank.

9. Ld. DR for the department has submitted that the Assessing Officer passed the assessment order taking into consideration all the aspects, including statement of the assessee recorded on 20.11.2018 in respect of assessment years 2016-17.

However, on going through the assessment order, we find that the Assessing Officer did not join husband of the assessee in the proceedings.

The Assessing Officer also did not discuss the plea put forth by the assessee-appellant that her husband had incurred house hold expenses during financial year 2014-15 to 2016-17, in support of which copy of bank statements of the husband of the assessee is stated to have been submitted.

10. In the given situation, instead of remanding the matter to Learned CIT(A), we deem it a fit case to remand the matter to the Assessing Officer to provide reasonable opportunity of being heard to the assessee, on all the aspects as regards assessment for the year under consideration.

Result

11. As a result of the above discussion and findings, this appeal is disposed of, for statistical purposes, and the matter is restored to the files of the Assessing Officer for decision afresh, providing reasonable opportunity of being heard to the assessee.

12. Due to non compliance of notices issued by the office of Learned CIT(A), the assessee-appellant is burdened with costs of Rs. 1000/- (one thousand only). Costs to be deposited in "Prime Minister's National Relief Fund".

The assessee-appellant to produce before the Assessing Officer, receipt in proof of deposit of cost of Rs. 1,000/- (one thousand only)

imposed today, and thereupon, the Assessing Officer shall commence proceedings.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 08/09/2025.

Sd/-

(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member
जयपुर / Jaipur

दिनांक / Dated:- 08/09/2025

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shakunti Bai, Baran.
2. प्रत्यर्थी / The Respondent- Income Tax Officer, Baran.
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 1097/JPR/2025)

Sd/-

(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar