

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

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री गगन गोयल लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI GAGAN GOYAL, AM

आयकर अपील सं./ITA No. 426/JP/2025
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Vimal Kumar Jain Rangbari Road Kota	बनाम Vs.	The ITO Ward 1(2) Kota
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AA WPJ 9897N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : None
राजस्व की ओरसे / Revenue by: Smt Anita Rinesh, JCIT-DR

सुनवाई की तारीख / Date of Hearing : 20/08/2025
उदघोषणा की तारीख / Date of Pronouncement: 23 /09/2025

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

The assessee has filed an appeal against the order of the CIT(A), Jaipur -4 dated 25-02-2025 for the assessment year 2011-12 and thus raising therein following grounds of appeal.

“A survey was conducted on assessee making an addition of Rs.1,30,39,090/- by invoking undisclosed stock found but assessee try to make explanation of stock was purchased from farmer, mandi tax paid, purchase receipt issued by mandi samiti, but department not considered and made the addition. On 22-10-2011 assessee was arrested by Police due to complain raised by some farmer for non-payment and then assessee was

released on 4-09-2013 by High Court order. Assessee was mentally disturbed and arise certain medical problems. There is no employment in family, no earning member in family, whole family was disturbed from above incidence. Assessee was not aware about any income tax notice and unable to file appeal before CIT(A) on time. There was no one to help them for income tax proceedings. So there is no reasonable cause and out of control of assessee to file appeal before Id. CIT(A).’’

2.1 The Bench during the course of hearing observed that none appeared on behalf of the assessee when the case was called out for hearing nor any written submission was filed by the assessee to counter the orders of the lower authorities. Hence, the Bench decided to dispose of the appeal of the assessee ex-parte based on the materials available on record

2.2 On the other hand, the Id. DR relied upon the orders of the lower authorities.

2.3 The Bench heard the Id. DR and after going through the file in the case of the assessee, it is noticed that the assessee was ex-parte before the lower authorities i.e. AO and the Id. CIT(A) and thus made no compliance nor filed any explanation to the queries raised by the Revenue authorities. The Bench feels that the burden of proof lay upon the assessee and he is required to offer the explanation to the satisfaction of the Revenue authorities but it was not done by the assessee. The Bench further noticed that the Id. CIT(A) and AO passed well reasoned speaking order and after going through the same, the Bench finds that no interference is

required as the assessee has not rebutted the findings recorded by the Revenue

Authorities . In this situation, the appeal filed by the assessee is dismissed.

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

Order pronounced in the open court on 25 /09/2025.

Sd/-

(गगन गोयल)
(GAGAN GOYAL)
लेखा सदस्य / Accountant Member

Sd/-

(डॉ.एस.सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिकसदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 25/09/2025

*Mishra

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Vimal Kumar Jain, Kota
2. प्रत्यर्थी / The Respondent- The ITO, Ward 1(2), Kota
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File (ITA No. 426/JP/2025)

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar