

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (VIRTUAL), JODHPUR.**

BEFORE: Dr. MITHA LAL MEENA, ACCOUNTANT MEMBER
AND SHRI NARINDER KUMAR, JUDICIAL MEMBER

ITA No.841/Jodh/2024
Assessment Year: 2013-14

Mujib 91 Mangaliyo Ka Pada, Makaniyon ka Lakadivalib, Barmer. [PAN: BJTPM6528A] (Appellant)	Vs.	The ITO, Ward-1, Barmer. (Respondent)
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Appellant by : Shri Rajednra Jain, Adv.

Respondent by: Smt. Ayushi Sharma, JCIT-DR

Date of Hearing: 11/09/2025
Date of Pronouncement: 29/09/2025

ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER

The assessee is in appeal feeling aggrieved by order dated 24.04.2024, passed by Learned CIT(A), NFAC, whereby the assessment order dated 20.03.2022, relating to the assessment year 2013-14, has been sustained, and the appeal filed by the assessee has been dismissed.

2. Arguments heard. File perused.

3. It may be mentioned here that initially, Ld. AR for the appellant tried to raise the contention that Learned CIT(A) was required to dispose of the

appeal on merits, even if the assessee had not participated in the proceedings.

In this regard, suffice it to state that Learned CIT(A) dealt with each ground raised by the appellant in Form No. 35 and even condoned delay of 120 days in filing of the appeal, and that too, when the appellant did not respond to any of the four notices issued by the said office. Therefore, there is no merit in this contention.

4. The only submission made by Ld. AR for the appellant is that the appellant being a villager and a simple person, could not come to know of the assessment proceedings, and the notices issued by the Revenue authorities , and as such, the matter may be remanded to the Assessing Officer for decision afresh, after affording another opportunity of being heard to the appellant.

5. On going through the assessment order, we find that in para 3 thereof, the Assessing Officer observed that notice u/s 148 of the Act was issued, but the ITR filed by the assessee, in response, was found to be invalid, the same having not been verified; that notices u/s 142(1) were issued, but the assessee did not reply; that subsequently notices were

referred to the verification unit for physical service, but the assessee furnished no response to the said notices.

6. However, from the assessment order it is not clear as to what reports were received from the verification unit as regards physical service of notices. Learned DR for the department has not been able to put forth any submission in this regard, as in the assessment order, there is no specific mention about this fact.

7. Coming to the four notices issued by the office of Learned CIT(A), in para 4 of the impugned order, Learned CIT(A) clearly observed that the assessee chose intentionally not to respond thereto.

8. However, taking into consideration the issues involved and the amount of addition of Rs. 58,63,758/-, we deem it a fit case to afford another opportunity to the appellant to participate in the proceedings before the Assessing Officer, the reason being that whatever material is to be submitted by the assessee the same would require verification for the purpose of assessment and for proper adjudication of the issues involved.

Result

9. In view of the above discussion, the appeal is disposed off, for statistical purpose, and the matter is remanded to the Assessing Officer for decision afresh, after providing reasonable opportunity to the assessing of being heard.

10. As regards non compliance of four notices before Learned CIT(A), even after having filed an appeal against the assessment order, we deem it a fit case to burden the appellant with costs.

Due to non compliance of notices issued by the office of Learned CIT(A), the assessee-appellant is burdened with costs of Rs. 1500/- 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. 1,500/- imposed today, and thereupon, the Assessing Officer shall commence proceedings.

Order to be pronounced under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 by placing the details on the notice board.

Sd/-

Dr. Mitha Lal Meena)
Accountant Member

Sd/-

(Narinder Kumar)
Judicial Member

Date: 29/09/2025

**Santosh*

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

By Order
Asstt. Registrar