

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "A", JAIPUR
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ ITA No. 1528/JP/2018
निर्धारण वर्ष / Assessment Year :2013-14

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| Shri Magan Lal Suthar, M/s Roopchand Chhagan Lal, Near Railway Station, Sardar Shahar, Churu-331403. | बनाम Vs. | I.T.O., Ward-2, Churu. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AGMPS 5854 N | | |
| Appellant | | Respondent |

आयकर अपील सं./ ITA No. 1527/JP/2018
निर्धारण वर्ष / Assessment Year :2013-14

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|---|-------------|------------------------------|
| Shri Ashok Kumar Suthar, M/s Roopchand Chhagan Lal, Near Railway Station, Sardar Shahar, Churu-331403. | बनाम Vs. | I.T.O., Ward-2, Churu. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ACVPS 0219 G | | |
| Appellant | | Respondent |

निर्धारिती की ओर स/ Assessee by: None (Adjournment Application
Rejected
राजस्व की ओर से/ Revenue by: Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख/ Date of Hearing : 08/09/2021
उदघोषणा की तारीख/ Date of Pronouncement : 09/09/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

These are the appeals filed by the two assessees against the separate orders of the Id. CIT(A)-3, Jaipur both dated 15/10/2018 for the A.Y. 2013-14.

2. The hearing of the appeals was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. Common grounds have been raised in both these appeals, therefore, for the sake of convenience; a common order is being passed.

4. As a lead case, we take ITA No. 1528/JP/2018 for the A.Y. 2013-14 for deciding the appeals. In this appeal, the grounds taken by the assessee are as under:

1. *On the facts and circumstances of the case and in law the Id. CIT(A) has erred in confirming the addition of Rs. 5,00,650/- claimed on account of expenditure out of remuneration and other received from firm as a partner which is unwarranted and against the law and needs to be deleted.*
2. *The assessee craves the right to amend, alter or modify any grounds of appeal before or during the course of hearing."*

5. The brief facts of the case are that the assessee filed his return of income on 22/02/2014 declaring total income of Rs. 6,62,772/-. The case of the assessee was selected for scrutiny. Necessary notices were issued to him and finally, the assessment was completed U/s 143(3) r.w.s. 144 of the Income Tax Act, 1961 (in short, the Act) at a total income of Rs. 11,68,370/-.

6. Being aggrieved by the order of the A.O., the assessee carried the matter before the Id. CIT(A), who after considering the submissions as well as material placed on record, upheld the action taken by the A.O.

7. Against the said order passed by the Id. CIT(A), the assessee has preferred the present appeal before the ITAT on the grounds mentioned above.

8. Today when the case was called for hearing no body appeared on behalf of the assessee rather an application for seeking adjournment has been filed. However, while going through the case file, we noticed that on 22/3/2021, adjournment application filed by the assessee was dismissed but in the interest of justice, the matter was fixed for 06/04/2021 for arguments. However, even on 06/04/2021, none had appeared on behalf of the assessee and only adjournment application was filed. Considering the interest of justice, another opportunity was granted to him. Thereafter, also none appeared on behalf of the assessee even in spite of availing several opportunities and even today another application for seeking adjournment was moved by the Id. AR on behalf of the assessee wherein no specific reason has been mentioned. Therefore, considering the past conduct and also contents of the application, we found no

reasonable ground for adjourning the case, accordingly, the present application for seeking adjournment stands dismissed.

9. On the other hand, the Id DR is present in the court and is ready with the arguments, therefore, we have decided to hear the matter ex parte.

10. At the outset, we noticed that there is a delay in filing the present appeal before the ITAT and in this respect, an undated letter has been filed by the Id. AR which is not even signed by the assessee.

11. After having gone through the contents of the said letter, we find that no sufficient reasons have been mentioned by the Id. AR in seeking condonation of delay and moreover, no supportive evidences or affidavit has been filed in support of the said letter. Therefore, the said letter which is undated and not even signed by the assessee has been filed in a casual and cavalier manner, therefore, we depreciate the conduct of the assessee. Finding no sufficient cause in the said letter, we dismiss the request for seeking condonation of delay in filing the present appeal. Consequently, the appeal filed by the assessee is dismissed in limine.

12. Now we take ITA No. 1527/JP/2018 for the A.Y. 2013-14. In this appeal, facts and circumstances of the case are identical to the facts and

circumstances of ITA No. 1528/JP/2018 for the A.Y. 2013-14, therefore, our finding given in ITA No. 1528/JP/2018 for the A.Y. 2013-14 shall apply mutatis mutandis in this appeal also.

13. In the result, both these appeals of the assesseees are dismissed.

Order pronounced in the open court on 09th September, 2021.

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 09/09/2021

*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant (i) Shri Magan Lal Suthar, Churu.
(ii) Shri Ashok Kumar Suthar, Churu.
2. प्रत्यर्थी / The Respondent- I.T.O., Ward-2, Churu.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1528 & 1528/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar