

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No. 676/PUN/2018

निर्धारण वर्ष / Assessment Year : 2013-14

Late Mr. Ramchandra M Thakur,  
Through L/h. Smt. Snehalata R Thakur,  
S. No.81/4, Paud Road, Kothrud,  
Pune-411 038.  
PAN : AAHPT4250E

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,  
Ward-3(4), Pune.

.....प्रत्यर्थी / Respondent

Assessee by : None

Revenue by : Shri S.P Walimbe

सुनवाई की तारीख / Date of Hearing : 23.11.2021

घोषणा की तारीख / Date of Pronouncement : 06.12.2021

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM :**

This appeal filed by the assessee is directed against the order of the Ld.  
CIT(Appeals)-3, Pune dated 08.02.2018 for the assessment year 2013-14.

2. The assessee has raised the following grounds of appeal:

*"1. The Learned Assessing Officer has erred in adding the capital gain of Bramakshatriya Samaj Seva Sangh, Pune in the hands of the assessee without considering expenses incurred by the Bramashatriya Samaj Seva Sangh for the property.*

*2. The appellant craves to add, alter, delete, modify or amend any change or tall the above grounds of appeal before or during the course of hearing.”*

3. The brief facts in this are as under:-

The assessee is an individual deriving income from pension, salary, house property, gains from business and profession and income from other sources. The return of income for the assessment year 2013-14 was filed on 31.03.2015 declaring total income of Rs.6,59,580/-. Against the said return of income, assessment was completed by the Assessing Officer at total income of Rs.1,10,16,070/-. While doing so, the Assessing Officer made addition of Rs.1,03,56,496/- of long term capital gain in respect of sale of property situated at Hissa No.3/3/2/1 at Katraj admeasuring 10R.

4. Being aggrieved, an appeal was preferred before the Ld. CIT(Appeals) who vide impugned order dismissed the appeal in limine without condoning the delay in filing appeal before him.

5. Being aggrieved by the order of the Ld. CIT(Appeals), the assessee filed an appeal before us.

6. When the matter was called on, none appeared on behalf of the assessee despite due service of notice and therefore, we proceed to dispose of the appeal after recording the submissions of the Ld. SR-DR.

7. The Ld. SR-DR supported the order of the Ld. CIT(Appeals).

8. We have heard the Ld. SR-DR and perused the materials available on record. From the grounds of appeal filed before us, it is clear that the assessee has not raised any ground of appeal as to why the Ld. CIT(Appeals) was not justified in dismissing the appeal in limine without condoning the

delay. Under the circumstances, we do not find any merit in the present appeal filed before us. Thus, **grounds of appeal raised by the assessee are dismissed.**

9. In the result, **appeal of the assessee is dismissed.**

Order pronounced on 06<sup>th</sup> day of December, 2021.

Sd/-  
**S.S. VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

Sd/-  
**INTURI RAMA RAO**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> December, 2021  
SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-3, Pune.
4. The Pr. CIT-2, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	23.11.2021	Sr.PS/PS
2	Draft placed before author	24.11.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		