

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.116/PUN/2019

निर्धारण वर्ष / Assessment Year : 2014-15

|   |     |                          |
|---|-----|--------------------------|
| Sunil Bandopand Pawar<br>Flat No.18, Nav Maharashtra Co<br>Op Hsg. Society Ltd., Opp.<br>Shaniwar Wada, Pune – 411030<br>PAN : AHIPP9314R | Vs. | ITO, Ward<br>12(1), Pune |
| Appellant   |     | Respondent               |

Assessee by None  
Revenue by Shri M.G. Jasanani

Date of hearing 12-07-2022  
Date of pronouncement 27-07-2022

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2014-15 arises against the CIT(A), Pune-5, Pune's order dated 10-08-2018 passed in case No.PN/CIT(A)-5/I.T.O Wd-12(1), Pune/10681/2016-17, in proceedings under Section 143(3) of the Income Tax Act, 1961, in short 'the Act'.

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. The assessee pleads the following substantive grounds in the instant appeal:

1. *That on facts and circumstances of the case and in law the learned CIT(A) has erred in not deleting the complete addition of Rs.1,04,33,025/- as made by the AO computing impugned income us 68 of the Act –*
  - *Without giving any opportunity of being heard since none of the notice is being received by client from CIT Appeal (5)*
  - *and therefore, the entire addition needs to be deleted being erroneous, improper, illegal and bad-in-law.*
2. *That on facts and circumstances of the case and in law the learned CIT(Appeals) has erred in sustaining the addition of Rs.1,04,33,025/- made by the AO by treating advances received as income us 68.*
3. *The appellant craves leave to add, amend, alter, substitute, modify the above grounds of appeal, if necessary on the basis of written submissions and personal presentation to be made at the time of hearing.*

4. We notice with the able assistance coming from the Revenue side that the assessee had raised a single ground of advance tax payment of Rs.6 lacs before the CIT(A) which has been restored back to the Assessing Officer. Faced with this situation, we find no merit in the assessee's instant substantive grounds which had

not been raised in the first appellate proceedings. Rejected accordingly.

5. This assessee's appeal is dismissed in above terms.

Order pronounced in the Open Court on 27<sup>th</sup> July, 2022.

Sd/-  
**(DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**  
पुणे Pune; दिनांक Dated : 27<sup>th</sup> July, 2022  
GCVSR

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A), Pune-5, Pune
4. The Pr.CIT, Pune-4, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /  
DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

|     |  | Date       |       |
|-----|--|------------|-------|
| 1.  | Draft dictated on                                | 12-07-2022 | Sr.PS |
| 2.  | Draft placed before author                       | 22-07-2022 | Sr.PS |
| 3.  | Draft proposed & placed before the second member |            | JM    |
| 4.  | Draft discussed/approved by Second Member.       |            | JM    |
| 5.  | Approved Draft comes to the Sr.PS/PS             |            | Sr.PS |
| 6.  | Kept for pronouncement on                        |            | Sr.PS |
| 7.  | Date of uploading order                          |            | Sr.PS |
| 8.  | File sent to the Bench Clerk                     |            | Sr.PS |
| 9.  | Date on which file goes to the Head Clerk        |            |       |
| 10. | Date on which file goes to the A.R.              |            |       |
| 11. | Date of dispatch of Order.                       |            |       |