

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

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2059/PUN/2019  
निर्धारण वर्ष / Assessment Year: 2012-13

Shri Dilip Jaywantrao Dhmale, 202, Ganesh Peth, Pune-411002. PAN : AGYPD6929M	Vs.	ITO, Ward-6(3), Pune.
Appellant		Respondent

Assessee by : Shri M. K. Kulkarni  
Revenue by : Shri M. G. Jasnani  
Date of hearing : 27.07.2022  
Date of pronouncement : 27.07.2022

**आदेश / ORDER**

**PER S. S. GODARA, JM:**

This assessee's appeal for assessment year 2012-13 arises against the CIT(A)-4, Pune's order dated 16.10.2019 passed in case no.PN/CIT(A)-4/Ward-6(3), Pune/38/2017-18/457 involving proceedings u/s 144 r.w.s. 147 of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. Learned counsel submits at the outset that the assessee only presses for his third substantive ground that both the lower authorities have erred in law and on facts in declining his section

54F deduction claim. Mr. Kulkarni's sole argument raised during the course of hearing is that the assessee could not even file return and all the supportive evidence because of circumstances beyond his control on account of the fact that there existed very serious communication gap with the auditor. And that although the learned CIT(A) had sought for remand report which came to be filed by the Assessing Officer during the course of lower appellate proceedings, the very factual position continued therein as well. He thus sought to pray for one more effective innings before the Assessing Officer in larger interest of justice.

3. Mr. Jasnani vehemently opposed the assessee's argument in light of the above narrated factual position.

4. I have given my thoughtful consideration to the foregoing rival contentions and deem it a fit case to restore the assessee's section 54F deduction issue back to the Assessing Officer in light of the fact that he could not file all necessary details throughout. The same however shall be subject to the condition that it shall be bounden duty of the assessee only to file and prove all necessary relevant evidence within two effective opportunities of hearing; at his risk and responsibility, before the Assessing Officer in

consequential proceedings which shall be considered as per law.

Ordered accordingly.

5. This assessee's appeal is partly allowed for statistical purposes in above terms.

Order pronounced on this 27<sup>th</sup> day of July, 2022.

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

पुणे / Pune; दिनांक / Dated : 27<sup>th</sup> July, 2022.

*Sujeet (DOC)*

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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