

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA Nos.587, 590, 591, 594 & 596/PUN/2023
निर्धारण वर्ष / Assessment Years : 2009-10, 2010-11 & 2011-12

Mohan Bansilal Bhutada, Gajanan Nagar, Kolher Road, Gevrai, Dist. Beed – 431 127 Maharashtra PAN : ANAPB1342B	Vs.	ITO, Ward-2(4), Beed
Appellant		Respondent

Assessee by Shri Digambar Surwase
Revenue by Smt. Mugdha Sardeshponde

Date of hearing 14-06-2023
Date of pronouncement 14-06-2023

आदेश / ORDER

PER R.S. SYAL, VP:

These five appeals by the assessee arise out of the separate orders passed by the CIT(A) in National Faceless Appeal Centre, Delhi on 21-03-2023 u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment years 2009-10, 2010-11 & 2011-12.

2. Briefly stated, the facts for the A.Y. 2011-12 are that a Tax Evasion Petition was filed against the assessee. It was gathered by the Department that the assessee deposited cash into Savings Bank account in State Bank of Hyderabad, Gevrai branch. Notice u/s.148

was issued after recording the reasons, which was duly served. The assessee did not file any return in response to the notice. A subsequent notice was served personally, pursuant to which the assessee filed adjournment petition. Thereafter, there was no compliance from the side of the assessee. The Assessing Officer (AO) observed that the assessee deposited a sum of Rs.24,50,000/- on 02-02-2011 in his savings bank account maintained with State Bank of Hyderabad, Gevrai branch. This amount was added by the AO. Apart from that, the AO also observed that the assessee purchased properties on five dates during the year, all totalling to Rs.11,91,000/-. In the absence of any participation by the assessee, the AO added that amount as well. This led to the completion of assessment at a total income of Rs.36,41,000/- (Rs.24,50,000 deposited in cash and cost of Rs.11,91,000 towards purchase of property). The assessee preferred appeal before the Id. CIT(A), which was time barred by 1232 days. A condonation petition was furnished giving reasons for the delay. The Id. CIT(A) did not get impressed and dismissed the appeal at the threshold by not condoning the delay. Against the said order, the assessee has approached the Tribunal.

3. Having heard the rival submissions and perused the relevant material on record, it is seen that the assessee is an Agriculturist, who

never had any occasion to file any income tax return in the past. The assessee furnished an affidavit before the Id. CIT(A) in support of condonation of delay, a copy of which has been placed on record. As per this affidavit, the assessee being a farmer, was oblivious of the income-tax provisions. Further, the affidavit records that there was death in the family and the assessee, being, head of the family, was busy in carrying out his responsibilities. These facts indicate that the assessee was prevented by a reasonable cause in not filing the appeal on time before the Id. CIT(A).

4. On merits, the Id. AR submitted that the addition of Rs.24.50 lakh representing deposits in the bank account were receipts from Gram Panchayat and the AO made the addition without any verification. As regards the property purchased, the assessee submitted that these were agricultural lands purchased from known sources of income.

5. In view of the foregoing discussion, I am satisfied that the Id. CIT(A) was not justified in not condoning the delay. As such, the delay is condoned. The impugned order is, therefore, overturned and the appeal is restored to the file of the Id. CIT(A) for disposal on merits as per law after allowing a reasonable opportunity of hearing to the assessee.

6. The facts and circumstances of the other appeals are *mutatis mutandis* similar. ITA No.594/PUN/2023 relating to the A.Y. 2010-11 is the appeal filed belatedly by 1297 days before the Id. CIT(A). Similarly, ITA No.590/PUN/2023 is an appeal for the A.Y. 2009-10 which was filed with delay of 1299 days. ITA Nos. 591 and 596/PUN/2023 are the appeals for the A.Y. 2009-10 and 2010-11 which were filed belatedly by 287 days each. All these appeals came to be dismissed by the Id. CIT(A) on account of delay. The facts and circumstances and the reasons for the delay in presenting these appeals are similar to those in respect of ITA No.587/PUN/2023, which has been discussed hereinabove. Following the view taken for the A.Y. 2011-12 in such appeal, I condone the delay in presenting the appeals before the Id. CIT(A). The impugned orders are, therefore, set-aside and the matter is restored to the file of Id.CIT(A) for disposal of the appeals on merit as per law after allowing reasonable opportunity of hearing to the assessee.

7. In the result, all the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 14th June, 2023.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 14th June, 2023
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	14-06-2023	Sr.PS
2.	Draft placed before author	14-06-2023	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.		

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