

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

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

आयकर अपील सं. / ITA No.1107/PUN/2023
निर्धारण वर्ष / Assessment Year : 2015-16

Jayendra Gopalrao Sardesai,
27 Landmark Residency,
Opp. Circuit House,
Tarabai Park, Kolhapur - 416001

PAN : AJWPS3641N

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer,
Ward – 2(2), Kolhapur

.....प्रत्यर्थी / Respondent

Assessee by : Adjournment application rejected
Revenue by : Shri Ramnath P. Murkude

सुनवाई की तारीख / Date of Hearing : 21-02-2024

घोषणा की तारीख / Date of Pronouncement : 22-02-2024

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 22-08-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2015-16.

2. The assessee filed adjournment application dated 20-02-2024 stating that he is a senior citizen suffering from kidney disease requiring him

frequent hospitalization. Further, he stated doctor advised him bed rest for atleast two weeks and is unable to travel out of Kolhapur to appoint counsel to represent his case before the ITAT, Pune Benches. We note that on perusal of record that this appeal was listed for hearing for the first time on 02-11-2023 and the same has been adjourned till today, from time to time on the request of assessee. Further, on perusal of assessment order, we note that the assessment was completed to the best judgment of AO u/s. 144 of the Act in the absence of any representation of assessee. We note that there was no compliance from the assessee to the show cause notice issued by the AO, wherein, the AO clearly held the same, vide para 7 of the assessment order. The AO proceeded to add an amount on account of capital gain to the tune of Rs.1,88,54,488/- and determined the income of the assessee at Rs.1,92,48,588/- as against the returned of income of Rs.3,94,050/-. The assessee preferred an appeal before the NFAC, Delhi, but however, no response from the assessee to the multiple opportunities granted by the CIT(A) which is evident from para 6.4 of the impugned order. We find since the addition on account of capital gain, which requires filing of relevant documents in support of the grounds raised before this Tribunal, but however, no documentary evidences filed before both the authorities below including this Tribunal. Taking into account the health emergency of the assessee, we deem it proper to remand the matter to the file of AO in the interest of justice. The ld. DR reported no objection in remanding the matter to the file of AO for its fresh consideration. Thus, the adjournment application dated 20-02-2024 is rejected and taking into account the above discussion and facts and circumstances of the case, we remand the matter to the file of AO for its fresh consideration. The assessee is liberty to file evidence, if any, in

support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

3. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 22nd February, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 22nd February, 2024.
रवि

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

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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