

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

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

आयकर अपील सं. / ITA No.1364/PUN/2023

निर्धारण वर्ष : Assessment Year : 2014-15

Ketki Mukesh Patel, Plot No.72, Chintan Bungalow, 9 th Road, JVPD Juhu Scheme, Juhu S.O., Mumbai -400049 Maharashtra PAN : AAFPP6405K	Vs.	CIT (A)-12, Pune
Appellant		Respondent

Assessee by : Shri Akash Gogari
Revenue by : Shri Keyur Patel

Date of hearing : 08.05.2024
Date of pronouncement : 08.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the CIT(A), Pune-12, Pune dated 31.12.2021 for the assessment year 2014-15

2. Briefly, the facts of the case are as under :

The appellant is an individual deriving income from share of profit from a partnership firm. Search and seizure operations u/s.132 of the Act in the Deesan group of cases and the residential premises of the appellant were conducted on 17.01.2018. Notice u/s.153A was issued to

the appellant on 24.01.2019. In response to notice u/s.153A, the appellant filed the Return of Income on 19.02.2019 disclosing total income of Rs.9,62,827/-. Against the said return of income, the assessment was completed by the Assessing Officer vide order dated 28.12.2019 at a total income of Rs.12,52,830/-. While doing so, the AO made addition of Rs.2,90,000/- on protective basis.

3. Being aggrieved by the above assessment order, an appeal was filed before the CIT(A) who vide impugned order dismissed the assessee's claim.

4. Being aggrieved, the appellant is in appeal before us in this present appeal with the delay of 651 days. It is submitted that the delay had occurred on account of serving the order passed u/s.250 on Mr. Kutty Chettariyil, an employee of the group, who subsequently died in an accident. Therefore, it is prayed that the delay in filing the appeal be condoned.

5. Having regard to the averments made in the condonation petition, we are of the considered opinion that the appellant is prevented by a sufficient reasonable cause in not filing the appeal within the prescribed period of limitation. Accordingly, we condone the appeal in filing the appeal before us and admit the appeal for adjudication on merits.

6. At the outset, we find the CIT(A) had discussed the issue of additions on account of jewellery, bullion, silver articles which does not form the subject matter of appeal before him. In the present case, the issue in appeal is with regard to protective addition of Rs.2,90,000/- made by the AO disbelieving the agricultural income. Therefore, in the interest of justice, we deem it appropriate to remit the matter to the file of CIT(A) to decide the issue in appeal afresh after affording reasonable opportunity of hearing to the appellant in accordance with law.

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 08th day of May, 2024.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 08th May, 2024
Satish

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, "A" बेंच,
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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