

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.870/PUN/2024

निर्धारण वर्ष /Assessment Year : 2012-13

Rahul Sukanraj Gadiya, Legal Heir of Sukanraj Pukhraj Gadiya, H.No.1120, Shivaji Chowk, Kamshet, Pune 410 405 Maharashtra PAN : AJDPG5896J	Vs.	ITO, Ward-9(5), Pune
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri Akhilesh Srivastava
Date of hearing : 03.07.2024
Date of pronouncement : 03.07.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre (NFAC), Delhi dated 26.07.2022 for the assessment year 2012-13.

2. Briefly, the facts of the case are that the appellant is an individual, no regular return of income for the A.Y. 2012-13 was filed under the provisions of section 139(1) of the Income-tax Act, 1961. Subsequently, based on the information available on ITS data that the assessee made cash deposit of Rs.22,60,700/- in Rajgurunagar Sahakari Bank Ltd. Dehu Road, Pune and purchased an immovable property of Rs.35,00,000/-, the

Assessing Officer (AO) formed an opinion that income escaped assessment to tax. Accordingly, notice u/s.148 was issued to the assessee on 31.03.2019. The assessee neither complied with notice u/s.148 nor the notices issued u/s.142(1) of the Act. In the circumstances, the AO had proceeded to complete the assessment *ex parte* u/s.144 r.w.s.147 after making addition of cash deposit of Rs.22,60,700/- as unexplained investment in immovable property of Rs.36,70,000/-.

3. Being aggrieved, an appeal was filed before the CIT(A)/NFAC who vide impugned order confirmed the action of the AO for non-prosecution.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. At the outset, we find that there is a delay in filing the present appeal by 580 days. The appellant had filed a petition seeking condonation of delay on the ground that the delay had occurred on account of bringing the Legal Heirs on record. Considering the fact that bringing the Legal Heirs on record involves lengthy procedure, we are of the considered opinion that it is a fit case to condone the delay. Therefore, we admit the appeal for disposal.

6. The Id. Authorised Representative submits that the appellant could not cause appearance before the authorities on account of death of the assessee and the Legal Heirs were not aware of the pending proceedings, therefore, no appearance could be caused. In the circumstances, it is prayed that the matter be remanded to the file of CIT(A)/NFAC.

7. On the other hand, the Id. Sr. DR has no serious objection for remand of the matter.

8. We heard the rival submissions and carefully examined the facts of the case. Considering the fact that the Id. CIT(A)/NFAC dismissed the appeal of the assessee for non-prosecution, the circumstances which led to non-appearance before the authorities on account of delay in bringing the legal heirs on record, we are of the opinion that it is a fit case for remand of the matter to the file of CIT(A)/NFAC for *denovo* disposal of appeal in accordance with law after affording due opportunity of hearing to the assessee.

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

Order pronounced on this 03rd day of July, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 03rd July, 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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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