



।आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT
MEMBER AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1504/PUN/2024

निर्धारण वर्ष / Assessment Year: 2017-18

Mayur Balasaheb Shinde, 1, Anil Apartment, Baner Residency, Baner Road, Near Sakal Nagar, Aunch, Ganeshkind, Pune – 411007. PAN: DRBPS7371R	V s	The Income Tax Officer, Ward-2(1), Pune.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Sarang Gudhate – AR
Revenue by	Shri Prakash L Pathade – DR
Date of hearing	13/11/2024
Date of pronouncement	18/11/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee directed against the order of Id.Commissioner of Income Tax(Appeal)[NFAC], under section 250 of the Income tax Act, 1961 dated 31.10.2023 for A.Y.2017-18. The assessee has raised the following grounds of appeal :

“1. Under the facts and circumstances of the case and in law, Ld Assessing officer is erred in considering the cash deposited of



Rs.10,46,000/- as unexplained money u/s 69A r.w.s 115BBE.

2. Under the facts and circumstances of the case and in law, Ld Assessing officer is erred in treating agricultural income of Rs.13,63,625/- as Income from other sources.

3. Under the facts and circumstances of the case and in law, The Ld. Assessing officer is erred in making an addition on account of cash deposited whereas same is already considered in Net profit and in gross total income. This addition is resulting as a double taxation.

4. The appellant craves the permission to add, amend, modify, revise, substitute, delete or alter any/all of the above grounds of appeal if deemed necessary at the time of hearing of the appeal.”

Submission of Id.Authorised Representative(ld.AR) :

2. Ld.AR submitted that there was delay in filing appeal before the ITAT. Ld.AR filed copy of affidavit of the assessee which explains the reasons for delay.

2.1 The Id.Authorised Representative(ld.AR) for the Assessee submitted that assessee's appeal was dismissed by the Id.CIT(A) without discussing each and every ground and merits of the case and merely dismissed for non-compliance. Ld.AR submitted that assessee's earlier practitioner had mentioned his Email Id, therefore, assessee was not aware about the proceedings. Therefore, assessee could not reply as assessee has not received



any notice. Hence, ld.AR requested for one more opportunity of being heard to the assessee.

Submission of ld.Departmental Representative(ld.DR) :

3. The ld.DR for the Revenue relied on the order of Assessing Officer(AO) and ld.CIT(A)[NFAC].

Findings & Analysis :

4. We have heard both the parties and perused the records. There is delay of 199 days in filing appeal before the ITAT. We have perused the affidavit of the assessee. We are of the opinion that there was sufficient reason for delay. Therefore, in the interest of the justice, we condone the Delay in filing appeal before the ITAT.

4.1 It is observed from the order of the ld.CIT(A)[NFAC] that the ld.CIT(A)[NFAC] did not decide the grounds of appeal on merit but merely upheld the addition made by the Assessing Officer as assessee has not filed any reply before the ld.CIT(A). The ld.CIT(A) has not adjudicated grounds raised by the assessee on merits. It is observed that there was valid reason for non-compliance by the assessee before the ld.CIT(A). Therefore, in the



interest of justice, we set-aside the order of the Id.CIT(A) to Id.CIT(A) for denovo adjudication. Ld.CIT(A) shall provide opportunity to the assessee. Assessee shall file all the necessary documents before the Id.CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open Court on 18th November, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 18th Nov, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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