

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

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1506/PUN/2024  
Assessment year : 2014-15**

Kasi Viswanath Gupta Chalamcharla F-502, 5 <sup>th</sup> Floor, Goodwill Garden CHS, Plot No.15, Sector 8, Kharghar Raigad, Raigad – 410210	<b>Vs.</b>	ITO, Ward 2, Panvel
<b>PAN: AFBPC7018N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : None  
Department by : Shri R.Y. Balawade, Addl.CIT  
Date of hearing : 30-12-2024  
Date of pronouncement : 30-12-2024

**ORDER**

**PER R. K. PANDA, VP :**

This appeal filed by the assessee is directed against the *ex-parte* order dated 12.02.2024 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2014-15.

2. There is a delay of 53 days in filing of this appeal before the Tribunal, for which the assessee has filed a condonation application along with an affidavit explaining the reasons for such delay. After considering the contents of the condonation application filed along with the affidavit and after hearing the Ld. DR, the delay in filing of the appeal is condoned and the appeal is admitted for adjudication.

3. None appeared on behalf of the assessee at the time of hearing. In the previous occasion also, no one was appearing. Therefore, this appeal is being decided on the basis of material available on record and after hearing the Ld. DR.

4. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the Ld. CIT(A) / NFAC in confirming the various additions made by the Assessing Officer.

5. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income. On the basis of information obtained that the assessee has sold an immovable property valued at Rs.53 lakhs and has not filed his return of income, the case of the assessee was reopened after recording reasons as per provisions of section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). Accordingly notice u/s 148 of the Act dated 28.03.2018 was issued and served on the assessee. Subsequently, certain information was also called for by issuing notice u/s 142(1) of the Act. However, there was no compliance from the side of the assessee. The Assessing Officer therefore proceeded to determine the total income of the assessee on the basis of material available on record. He noted that the assessee during the year under consideration has sold a Flat bearing No.102, Sai Ashish Apartment, Plot No.39, Sector 20, Kamothe for Rs.53 lakhs and the stamp value of the said property was Rs.47 lakhs. Applying the provisions of section 50C of the Act, the Assessing Officer took the sale value of the flat at Rs.53 lakhs. In absence of any details towards cost of acquisition, the Assessing

Officer determined the same at Nil and accordingly made addition of Rs.53 lakhs towards 'Short term capital gain'. The Assessing Officer in absence of any submission from the side of the assessee made addition of Rs.1,82,000/- being cash deposited in bank account treating the same as unexplained. He also made addition of Rs.7,56,000/- being salary received by the assessee from Thakur Infrapojrects Private Limited. Apart from the above, the Assessing Officer also made addition of Rs.52,141/- being the profit @ 0.5% of the transaction amount of Rs.1,04,28,300/- being the transaction done by the assessee in the commodities exchange. The Assessing Officer accordingly determined the total income of the assessee at Rs.62,90,141/-.

6. Since despite service of notice the assessee did not appear before the Ld. CIT(A) / NFAC, the Ld. CIT(A) / NFAC in the *ex-parte* order passed by him dismissed the appeal for want of prosecution.

7. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal by raising the following grounds:

*The following grounds of appeal are taken independently and without prejudice to one another.*

1. *The impugned appellate order dated 12.02.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre is invalid and unsustainable in law, as it has passed in violation of the Principles of natural Justice, without affording adequate and reasonable opportunity of being heard to the assessee.*
2. *The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre has erred in upholding the addition of Rs.43,28,352/- on account of sale of flat Rs.1,00,000/-on account of transfer of Expenses.*

3. *The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre has erred in upholding the addition of Rs.1,82,000/- as an unexplained cash deposited into bank account.*
4. *The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre has erred in upholding the addition of Rs.52,141/- as income on Transactions carried of Rs.1,04,28,300/- in Commodities Exchange @ 0.5%.*
5. *The appellant craves leave to add to or amend/modify or delete any or all of the above grounds of appeal.*

8. We have heard the Ld. DR and perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC. It is an admitted fact that despite number of opportunities granted by the Ld. CIT(A) / NFAC, the assessee did not appear before him for which he passed the *ex-parte* order dismissing the appeal for want of prosecution. However, he has not followed the provisions of section 250(6) of the Act, according to which the order of the Ld. CIT(A) / NFAC disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision. We find in the instant case, the Ld. CIT(A) / NFAC has dismissed the appeal simply for want of prosecution and he has not decided the issue on merit. We, therefore, deem it proper to restore the issue to the file of the Ld. CIT(A) / NFAC with a direction to grant one last opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law keeping in mind the provisions of section 250(6) of the Act. The assessee is also hereby directed to make his submissions, if any, before the Ld. CIT(A) / NFAC on the appointed date without seeking any adjournment under any pretext, failing which the Ld. CIT(A) / NFAC is at liberty

to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court at the time of hearing itself on 30<sup>th</sup> December, 2024.

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

पुणे Pune; दिनांक Dated :30<sup>th</sup> December, 2024  
GCVSR

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

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

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	30.12.2024		Sr. PS/PS
2	Draft placed before author	30.12.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			