



आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B" :: PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND  
MS.ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1370 & 1371/PUN/2024

निर्धारण वर्ष / Assessment Years: 2006-07 & 2011-12

Suyoga Vijay Shinde, Suyog Bunglow, 1/1B, Pirwadi, Gorakhpur, Satara, Maharashtra – 415001. PAN: BCOPS6660K	V s	The Income Tax Officer, Ward-2, Satara.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Pramod S Shingte – AR
Revenue by	Shri Arvind Desai – Addl.CIT(DR)
Date of hearing	13/02/2025
Date of pronouncement	21/02/2025

**आदेश/ ORDER**

**PER DR. MANISH BORAD, AM:**

These two appeals filed by the Assessee are directed against  
the separate orders of Id.Commissioner of Income



Tax(Appeal)[NFAC], under section 250 of the Income tax Act, 1961 dated 21.09.2023 and 12.09.2023 for A.Y.2006-07 and 2011-12 respectively.

2. Registry has informed that there is a delay of 204 and 213 days in filing of the appeal in ITA No.1370/PUN/2024 and ITA No.1371/PUN/2024 respectively. Common reason for the delay as stated in the Affidavit is on account of sickness of the assessee. A certificate from Doctor has been attached to the Affidavit. Considering the fact that assessee would not have gained by delaying filing of the appeal, we, in the interest of justice condone the delay and admit the appeal for adjudication.

3. At the outset, ld.Counsel for the assessee commonly argued for both the appeals that the impugned orders are ex-parte qua assessee, as the assessee could not respond to the notice of hearing on account of her sickness. He also submitted the



ld.CIT(A) has confirmed the addition in absence of any submission/documents filed by the assessee. He further prayed that an opportunity may be granted by restoring the issue and merits to ld.Assessing Officer for afresh adjudication. Ld.AR also submitted that the addition made in the hands of assessee are on protective basis and the substantive additions made in the hands of other assessee's have been deleted. In support, reference was made to the decision of this Tribunal in case of other assessee's on other documents placed in the paper book running into 102 pages.

4. We have heard rival contentions and perused the record placed on record. WE notice that the additions made in the hands of assessee for the impugned assessment years are on protective basis. On the strength of decision of Co-ordinate Bench's in the case of other assessee's M/s.L.S.Developers and Lata Deshmukh



it is contended that the additions on substantive basis stands deleted and therefore, no addition should sustain in the hands of assessee.

5. We, however, observing that the order of the Assessing Officer is best judgment assessment u/s.144 r.w.s 147 of the Act and that of Id.CIT(A) is ea-parte qua assessee. Even the appeal of the assessee before this Tribunal was also delayed, but the same has been condoned by us. on medical grounds. However, considering the facts and circumstances of the case and claim of the assessee that substantive additions in the hands of other assesseees' have been deleted, we deem it appropriate to restore all the issues raised on merits in both these appeals to the file of Id.Jurisdictional Assessing Officer to carry out *denovo* adjudication considering the decisions of Co-ordinate Benches in the case of other assesseees' where substantive additions have been



made. Needless to mention that ld.Jurisdictional the Assessing Officer(in short “ld.JAO”) shall provide reasonable opportunity to assessee and assessee is directed to remain vigilant and furnish all necessary details deemed appropriate before ld.JAO in support of its grounds raised on merits. Assessee is also directed to provide correct and active Email-id and Mobile Number on ITBA Portal. Accordingly, grounds of appeal raised on merits in ITA No.1370/PUN/2024 and ITA No.1371/PUN/2024 are allowed for statistical purpose.

6. In the result, both appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 21<sup>st</sup> February, 2025.

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

**Sd/-**  
**(DR. MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 21<sup>st</sup> Feb, 2025/ 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, "बी" बेंच, पुणे /  
DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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