

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

**BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI S S VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.428/PUN/2025
Assessment Year : 2020-21**

Jayadeep Bapusaheb Bokil S.No.65/3, H.No.26, Anjani Behind Gandhavarv, Pune Satara Road, Katraj, Pune – 411046 PAN : ANPPB9727K	Vs.	ITO, Ward 5(2), Pune
(Appellant)		(Respondent)

Assessee by : Shri Krishna Gujarathi (virtual)
Department by : Shri Basavaraj Hiremath – Addl CIT
Date of hearing : 27-03-2025
Date of pronouncement : 28-03-2025

ORDER

PER S S VISWANETHRA RAVI, JM :

This appeal filed by the assessee is directed against the order dated 27.12.2024 of the Ld. CIT(A)/NFAC, Delhi, relating to assessment year 2020-21.

2. The assessee raised the following grounds of appeal:

- 1) *On the facts and circumstances of the case and in law the honorable CIT(A) erred and is not justified in confirming the addition of Rs.27,15,000/- u/s 144 without appreciating the facts of the case. The appellant hereby requests your honour to kindly delete the said addition to the income and oblige.*
- 2) *The appellant hereby reserves the right to add, amend, alter, delete or raise any additional ground of appeal.*

3. The Ld. Counsel for the assessee at the outset submitted that the assessee was unable to get the valuation from the Registered Valuer during the course of

assessment proceedings and appellate proceedings to prove that FMV of immovable property is much less than the value adopted by Stamp Valuation Authority. However, now the Registered Valuer has agreed to do the valuation of the immovable property located in a remote village which is the subject matter of the alleged addition. He, therefore, prayed that the matter may be remitted back to the file of the Assessing Officer for necessary compliance. The Ld. DR did not object for the request of the Ld. Counsel for the assessee.

4. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Assessing Officer for fresh adjudication on due consideration of valuation report to be procured by the assessee from the Registered Valuer. Needless to say, that the Assessing Officer shall provide due opportunity of being heard to the assessee. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on this 28th March, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(S S VISWANETHRA RAVI)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 28th March, 2025
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, 'SMC' 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	27.03.2025		Sr. PS/PS
2	Draft placed before author	27.03.2025		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			