



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC", PUNE

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

आयकर अपील सं. / ITA No.2520/PUN/2024
Assessment Year : 2017-18

Sujit Kantilal Rathod, At Post Peth Vadgaon, Hatkanangale, Kolhapur416112 PAN : AAUPR5961M Appellant	Vs.	ITO, Ward-1, Ichalkaranni Respondent
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Appellant by	:	None
Revenue by	:	Shri Basavaraj Hiremath
Date of hearing	:	25.03.2025
Date of pronouncement	:	28.03.2025

आदेश / ORDER

PER DR. MANISH BORAD, AM :

This appeal at the instance of assessee is directed against the order of the Ld. CIT(A)/National Faceless Appeal Centre, Delhi dated 18.07.2024 for Assessment Year 2017-18.

2. When the appeal was called for, none appeared on behalf of the assessee. On the previous date of hearing also fixed for 01.01.2025 and 25.02.2025 there was no representation on behalf of the assessee. We, therefore, proceed to adjudicate the appeal on the basis of available records and the assistance of Ld. Departmental Representative.



3. Sole issue raised for our consideration is regarding the addition of Rs.15,00,000/- made u/s 69A of the Act for the alleged unexplained source of cash payment.

4. We have heard the Ld. DR and perused the record placed before us. Perusal of the impugned order indicates that the Ld. CIT(A) did not condone the delay of five months in filing of the appeal by the assessee and accordingly dismissed the appeal in *limine*. We observe that the assessment order was framed on 28.03.2022 and the Covid limitation period was still in force up to the end of May, 2022. Considering this aspect and taking a liberal view and being fair to both the parties, we deem it appropriate to condone the delay in filing of the appeal before the Ld. CIT(A) and restore the issue raised on merits to the file of the Ld. CIT(A) for necessary adjudication as contemplated in section 250(6) of the Act and to pass speaking order after providing a reasonable opportunity of hearing to the assessee. The assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 28th day of March, 2025.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28th March, 2025.

RK

**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, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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