

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

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

**ITA Nos.343 & 431/PUN/2025  
Assessment Year : 2013-14**

Anandkumar Gautam Shingi At Post Newasa, Ahmednagar – 414603 <b>PAN : BBFPS8971M</b> <b>(Appellant)</b>	<b>Vs.</b>	ITO, Ward-2, Ahmednagar  <b>(Respondent)</b>
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Assessee by : Shri Chaitanya Kavthale  
Department by : Shri Ramnath P Murkude  
Date of hearing : 07-04-2025  
Date of pronouncement : 09-04-2025

**ORDER**

**PER BENCH:**

ITA No.343/PUN/2025 filed by the assessee is directed against the order dated 12.12.2024 challenging the *ex-parte* order of the Ld. CIT(A) / NFAC, Delhi in confirming the addition of Rs.17,50,000/- made by the Assessing Officer u/s 69 r.w.s. 115BBE of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') whereas ITA No.431/PUN/2025 relates to the order of the Ld. CIT(A) / NFAC, Delhi confirming the penalty levied by the Assessing Officer u/s 271(1)(c) of the Act. For the sake of convenience, both these appeals were heard together and are being disposed of by this common order.

**ITA No.343/PUN/2025**

2. Facts of the case, in brief, are that the assessee is an individual and filed his return of income on 31.03.2015 declaring total income of Rs.2,87,767/-. On the basis of information received by the Assessing Officer that the assessee has jointly purchased the immovable property and has paid his share of money of Rs.17,50,000/- and has not explained the source of such payment, therefore, the Assessing Officer, after recording reasons, reopened the assessment u/s 147 of the Act and accordingly issued notice u/s 148 of the Act on 21.04.2020. Due to non-compliance from the side of the assessee, the Assessing Officer completed the assessment u/s 144 of the Act and made addition of Rs.17,50,000/- u/s 69 r.w.s. 115BBE of the Act by observing as under:

*“6 As per the formation received from ITO (In Criminal Investigation), Pune and on verification of copy of purchase deed and Index-II Extract, it was found that the assessee jointly purchased immovable property at Rs 17,50,000/- (assessee's share) which was a constructed house along with its surrounding area at Sangamner Budruk within municipal corporation on 07.01.2013 vide Dast no. 240 of 2013. In absence of any response from the assessee in this regard, despite given several opportunities to explain the same vide notices u/s 142(1) dated 14.12.2021 & 24.12.2021, Rs.17,50,000/- is added to the total income of the assessee as unexplained investment u/s 69 of the Act which is to be taxed as per the provisions of section 115BBE of the Act. Penalty proceedings u/s 271(1)(c) of the Act is initiated separately for concealment of particulars of income.”*

3. Since despite number of opportunities granted by the Ld. CIT(A) / NFAC the assessee did not make any submission, the Ld. CIT(A) / NFAC in the *ex-parte* order passed by him confirmed the addition made by the Assessing Officer.

4. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

5. The Ld. Counsel for the assessee at the outset submitted that due to non-compliance by the previous consultant, these unfortunate events happened. He submitted that the assessee has sought adjournment on two occasions and on the last occasion only, there was no compliance from the side of the assessee which is due to non-compliance from the side of the previous consultant. He submitted that in the interest of justice, the assessee should be given one final opportunity to substantiate his case by filing the requisite details before the Ld. CIT(A) / NFAC.

6. The Ld. DR on the other hand strongly objected to the arguments advanced by the Ld. Counsel for the assessee. He submitted that the assessee did not comply to the notice issued u/s 148 of the Act by the Assessing Officer nor participated in the assessment proceedings. Further, there was non-compliance before the Ld. CIT(A) / NFAC also. Therefore, the order passed by the Ld. CIT(A) / NFAC be upheld and the appeal of the assessee be dismissed.

7. We have heard the rival arguments made by both the sides and perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC. It is an admitted fact that the assessee did not file any return in response to the notice issued u/s 148 of the Act nor participated in the assessment proceedings. It is also an admitted fact that

despite four opportunities granted by the Ld. CIT(A) / NFAC, the assessee sought adjournment on two occasions and did not respond to the notice issued by the Ld. CIT(A) / NFAC on the last occasion. It is the submission of the Ld. Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate his case by filing the requisite details. 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 Ld. CIT(A) / NFAC with a direction to grant one final opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to respond to the notice issued by the CIT(A) / NFAC and submit the requisite details, if any on the appointed date without seeking any adjournment under any pretext, failing which the 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.

**ITA No.431/PUN/2025**

8. Since we have restored the issue of quantum proceedings to the file of the Ld. CIT(A) / NFAC, therefore, this appeal challenging the order of the Ld. CIT(A) / NFAC confirming the penalty levied by the Assessing Officer u/s 271(1)(c) of the Act is also restored to the file of the Ld. CIT(A) / NFAC with a direction to decide

the penalty appeal afresh. The grounds raised by the assessee are accordingly allowed for statistical purposes.

9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 9<sup>th</sup> April, 2025.

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

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

पुणे Pune; दिनांक Dated :9<sup>th</sup> April, 2025

GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned.
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	07.04.2025		Sr. PS/PS
2	Draft placed before author	07.04.2025		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			