



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1622/PUN/2024

निर्धारण वर्ष / Assessment Year: 2013-14

Harsal Jagannath Gavate, At Post Khede Dhule, Dist. Dhule – 424302. PAN: BDJPG2600P	V s	The Income Tax Officer, Ward-1, Dhule.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Pramod S Shingte –AR
Revenue by	Shri Ramnath P Murkunde – DR
Date of hearing	17/02/2025
Date of pronouncement	21/02/2025

आदेश/ ORDER

PER DR. MANISH BORAD, AM:

This is an appeal filed by the assessee against the order of
Id.Commissioner of Income Tax(Appeals)[NFAC] for
Assessment Year 2013-14 dated 14.06.2024 passed u/sec.250 of



the Income tax Act, 1961. The Assessee has raised the following grounds of appeal :

- “1. On the basis of the facts and in the circumstances of the case, the notice issued u/s. 148 in the instant case may please be cancelled being bad in law.*
- 2. On the basis of the facts and in the circumstances of the case, the notice issued u/s. 148 as well as the assessment order passed u/s. 147 pursuant to said notice may please be quashed being time barred as such the same is issued after three years from the end of the relevant assessment year.*
- 3. On the basis of the facts and in the circumstances of the case and as per law, the notice issued u/s. 148 may please be quashed as the same issued for the reason that the appellant has deposited cash in bank account and has not filed the return, when there is no law that appellant should furnish return when there is deposit of cash.*
- 4. On the basis of the facts and in the circumstances of the case and as per law, the Commissioner of Income Tax (Appeals) is not justified in confirming the addition of Rs. 1,48,07,600/ u/s. 69A of the Act made by Assessing Officer without confronting the material on the basis of which, the impugned addition is confirmed by the CIT(A).*
- 5. On the basis of the facts and circumstances of the case, the Commissioner of Income-tax (Appeal) is not justified in confirming the addition of Rs. 1,48,07,600/- u/s. 69A of the Act by treating the entire credits made to the account held with the co-operative society as unexplained investments.*
- 6. On the basis of the facts and circumstances of the case, the Commissioner of Income-tax (Appeal) is not justified in confirming*



the addition of Rs.1,48,07,600/- u/s 69A of the Act when the provisions of section 69A are not applicable in the case of the appellant.

7. *On the basis of the facts, circumstances of the case and as per law, the Commissioner of Income-tax (Appeal) is not justified in deciding the appeal without merit. On the basis of facts, in the circumstances of the case and without prejudice to other grounds of appeal, the appeal may be restored back to the file of Assessing Officer.*

8. *The appellant craves leave to furnish additional evidences in support of his claim in the course of the appellate proceedings.*

9. *The appellant craves for the addition to, deletion, alteration, modification of the above grounds of appeal.”*

2. At the outset, the ld.Authorised Representative(ld.AR) for the Assessee submitted that the ld.CIT(A) has not adjudicated any of the grounds of appeal and merely dismissed for non-compliance. Hence, ld.AR requested for one more opportunity of being heard.

3. On the other hand, the ld.DR for the Revenue relied on the order of Assessing Officer(AO) and ld.CIT(A)[NFAC].



3. We have heard both the parties and perused the records placed before us. It is noticed that the Id.CIT(A)[NFAC] did not decide the grounds of appeal on merit but merely upheld the addition made by the Assessing Officer as assessee has not made any compliance before the Id.CIT(A).

4. Considering the contentions raised on behalf of the assessee and the fact that Assessee could not plead on merits of the case, in the interest of justice and fair to both the parties, we deem it appropriate to restore the issue back to the file of Id.CIT(A) for *denovo* adjudication. Ld.CIT(A) should give reasonable opportunity of hearing to assessee and pass the order in accordance with Law. Assessee is also directed to remain vigilant and not to seek adjournment unless otherwise required. Accordingly, grounds raised by the assessee are allowed for statistical purpose.



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

Order pronounced in the open Court on 21st February, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 21st 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, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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