

आयकर अपीलिय अधिकरण "एस एम सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

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

आयकर अपील सं. / ITA No.311/PUN/2025
निर्धारण वर्ष / Assessment Year: 2013-2014

Raju Laxman Jadhav, A-5012, 5 th Floor, Bima Complex, Lalamboli, Navi Mumbai-410218 Maharashtra PAN-AHPPJ7122E Appellant	Vs	ITO, Ward-1, Latur Respondent
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Assessee by	:	Shri Sunder Seshan Kapathi
Revenue by	:	Shri Manoj Tripathi
Date of hearing	:	20.03.2025
Date of pronouncement	:	30.04.2025

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This captioned appeal at the instance of the assessee is directed against the order of NFAC dated 29.09.2023 arising out assessment order u/s 147 r.w.s 144 dated 24.09.2021 relevant to A.Y. 2013-14 framed by NFAC, Delhi.

2. Assessee has raised following grounds of appeal:-

A1. *Serving the order thru the portal and the same is not a valid mode of service as per section 282(1) of the income tax as held by the Id ITAT, PUNE BENCH C in the case of York Transport Equipment (India) Pvt Ltd VITO ward-10(1) Pune*

B1. *Holding the the entire cash receipts u/s 68 with out considering that the deposits were out of withdrawals.*

2. *Thus the id authorities should have called for the full bank abstracts of both withdrawals and deposits thus erred in considering only one side of the bank statements.*

2. *The Id CIT (Appeals) at NFAC erred in rejecting the contention of your appellant that the credits Constituted the collections from transport and ignored the expenditure*

Your appellant prays that it be held that;

- 1. The Id CIT (Appeals) erred in serving the order u/s 250 thru the portal*
- 2. The Id CIT (Appeals) at the NFAC erred in holding the entire deposits u/s 68 without considering the withdrawals out of which these deposits were made.*
- 3. In view of the foregoing the order of the Id. CIT (Appeals) at NFAC be set aside.*

Your appellant craves leave to add, amend, delete or alter any of the aforesaid Grounds if so advised

3. There is a delay of 437 days in filing of instant appeal. Application alongwith affidavit has been filed. Both sides heard. Considering the reasons and in the larger interest of justice delay is condoned and appeal is admitted for adjudication.

4. At the outset Ld. Counsel for the assessee referring to ground No. A(1) submitted that the assessee did not receive notice of hearing of Ld. CIT(A) and therefore could not plead on merits of the case. Prayer made to restore the issue back to the file of the Ld. CIT(A).

5. Ld. DR did not oppose the request made by Ld. AR.

6. We have heard rival contentions and perused the record placed before us. Ld. AR has not made any arguments on the merits of the case and has only prayed for providing one more opportunity to plead its case on merit before Ld. CIT(A). We have gone through the impugned order and notice that assessee failed to file any reply online on the various dates of hearing given by Ld. CIT(A). Considering the contentions made by Ld. AR we notice that the assessee has not taken notice of the e-mail received from NFAC. Since new procedures of faceless assessments and faceless appeals have been introduced some assesseees are not well versed with the new technological advancements. We therefore taking liberal approach and also in the larger interest of justice deem fit to restore the issue raised on merits to the file of Ld. CIT(A) for necessary adjudication and

for deciding the issue in accordance with law and pass a speaking order. Assessee is directed to remain vigilant and not to take unnecessary adjournment. Effective grounds of appeal raised on merits by the assessee are allowed for statistical purposes.

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

Order pronounced on this 30th day of April, 2025.

Sd/-
(SS VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated: 30th April, 2025.

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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 फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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