

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

I.T.A.No. 245/NAG/2025
(Assessment Year 2015-16)

Ranjitkumar Lalsingh Rathod 302, Kaveri Apartment Prerna Co-operative Society Manish Nagar, Nagpur 440034 PAN : APVPR 2876 M	vs.	ITO, Ward-1(4), Nagpur.
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri Surajit Kumar Saha, Ld. Sr.DR

Date of Hearing :	24.06.2025
Date of Pronouncement :	24.06.2025

ORDER

This appeal has been preferred by the assessee against the order dated 24/02/2025 impugned herein passed by the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [in short, "Ld.Commissioner"] u/sec. 250 of the Income Tax Act, 1961 (for short, "the Act") for the Assessment Year (for short, "AY") 2015-16.

2. It appears from the impugned order that in spite of issuing 05 notices, the assessee except seeking adjournment on two occasions, eventually made no compliance and, therefore, in the

constrained circumstances, Ld. Commissioner vide impugned order affirmed the addition of ₹ 24,49,680/- on account of variation *qua* income from short term capital gain. Ld. Commissioner in the impugned order has clearly held that the assessee is not pursuing its case on merits and in pursuance of its appeal, the assessee did not file any documents in support of its claim "as to why the addition of ₹ 24,49,680/- is unsustainable".

3. Ld. Commissioner also clearly observed "that the appeal cannot be decided merely on the basis of grounds of appeal and statement of facts, as no corroborative evidence of any kind has been submitted by the assessee. Consequently, appeal filed by the assessee dismissed and the order of the Assessing Officer affirmed."

4. Having heard the Id.DR and perused the material available on record. As observed above, the assessee has not substantiated its claim by filing relevant documents and, therefore the assessee deserves no leniency, however, it is a fact that assessee in compliance with two notices, had sought for adjournment, however, thereafter disappeared. Considering the peculiar facts and circumstances in totality, for just and proper decision of the case and substantial justice and thereafter by taking into consideration the specific fact that the assessee before the Assessing Officer made partial compliance and filed the relevant documents may be in part, therefore, it cannot be construed that this case is totally of non-compliance, thus, the impugned order is set aside and the appeal filed by the assessee is remanded to the file of Ld. Commissioner for decision afresh, suffice to say, by affording a reasonable opportunity of being heard to the assessee, however

subject to deposit of ₹ 5,500/- (Rupees Five Thousand and Five Hundred only) in the Revenue Department under 'other heads' within 15 days from the date of this order. It is hereby clarified that in case of any subsequent default, the assessee shall not be entitled for any leniency.

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

Order pronounced in the open Court on 24.06.2025.

Sd/-
(Narender Kumar Choudhry)
Judicial Member

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Sr. Private Secretary,
ITAT, Nagpur Bench.