

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE

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

I.T.A.No.1496/PUN/2025
(Assessment Year 2011-2012)

Pradip Poptlal Katariya, 16, Station Road, Malhar Chowk, Anand Nagar, Gaurav Complex, Ahilyanagar-414001 PAN : BNDPK 2020 D (Appellant)	vs.	ITO, Ward-1, Ahilyanagar (Respondent)
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For Assessee :	Shri Prasad Bhandari, CA (<i>virtual</i>)
For Revenue :	Shri Shashank Ojha, Addl.CIT

Date of Hearing :	21.08.2025
Date of Pronouncement :	08.09.2025

ORDER

PER DR. MANISH BORAD, AM:

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**"CIT(A)"**] dated 14/06/2024 framed under section 250 of the Income Tax Act, 1961 (**"Act"**) for the Assessment Year (**AY**) 2011-12.

2. Registry has informed that there is a delay of 286 days in filing of the present appeal. We have heard both the sides and also gone through the application for condonation of delay in filing the appeal along with the affidavit. On going through the

contents of the affidavit, we are satisfied that the assessee was prevented for sufficient cause in filing of this appeal within the prescribed time limit and, therefore in the light of the provisions of section 253(5) of the Act and also taking a justice oriented approach in the light of the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), we hereby condone the delay and admit the appeal for adjudication.

3. At the outset, learned counsel for the assessee submitted that against the addition of Rs. 60.00 lakhs made by the Ld.AO for the alleged purchase of immovable property, the assessee preferred appeal before the Ld.CIT(A), but failed to furnish the relevant details and also the additional evidences which goes to the root cause of the impugned addition. He therefore prayed that an opportunity may please be granted to go before the Ld.CIT(A) and also to give necessary directions to Ld.CIT(A) to admit the additional evidences and then decide the issues on merits of the case.

4. Learned Department Representative (DR) has no objection to the prayer made by the learned counsel for the assessee.

5. We have heard rival contentions and perused the records placed before us. The assessee is an individual and for A.Y.

2011-12, assessment u/s. 143(3) r.w.s. 147 of the Act completed on 19/12/2018 and against the income from agriculture shown by the assessee is Rs. 3,04,710/-, the Ld.AO separately made an addition of Rs. 60.00 lakhs for unexplained investment in purchase of immovable property. We further find that in appellate proceedings before the Ld.CIT(A), the assessee could not furnish any specific details and the Ld.CIT(A) has also passed a brief order on merits and the same reads as under:-

“1. In the grounds of appeal the assessee objects to assessing Rs. 60,00,000/- as unexplained investment u/s. 69.

The contention of the assessee is not acceptable on the points which remained to be answered by the assessee are that the agreement to sale done by the assessee is a registered document for which stamp duty Rs. 2,68,390/-, Rs. 2,13,490/- and registration fees of Rs. 30,620/- and Rs. 30,620/- paid respectively. The receipt acknowledgments for Rs. 30 lacs for both the properties as issued by the M/s Sumeet Constructions are enclosed with the sale deeds. These receipts do not contain any cheque numbers that means the payments are done/accepted in cash. A seal of sub registrar is there on the receipt acknowledgement. Lastly, the assessee failed to prove with evidence that what happened to the shops for which the sale agreement were done between him and his brother as the proprietor of the construction company. The assessee has thus, failed to substantiate his claims that neither transactions have been done nor has any amount been paid against the agreements. Further, the sources of amount paid also could not be proved with supporting documents. As such the amount of total transactions for both the properties i.e., Rs. 60,00,000/- purchased by the assessee has been considered as assessed income on account of investment from unexplained source. The assessment of Rs.60,00,000/- as unexplained investments u/s 69 is confirmed.

The appeal filed by the assessee is dismissed.”

6. On going through the above, we find that in absence of any specific details filed by the assessee to explain the source of investment, the Ld.CIT(A) has confirmed the addition made

by the Ld.AO. Before us, learned counsel for the assessee prayed that certain additional evidence which needs to be admitted for adjudicating the issues on merits and the copies of the same are placed at page Nos. 134 to 158 of the paper book. In the larger interest of justice and being fair to both the sides, we deem it appropriate to restore all the issues raised on merits, in the instant case, to the file of Ld.CIT(A) for necessary adjudication which is to be carried out after duly considering the additional evidences filed by the assessee and also after calling for a remand report from the learned Jurisdictional Assessing Officer (JAO) for such additional evidence and then decide the issues in accordance with law and pass a speaking order as contemplated in section 250(6) of the Act. Needless to mention that assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause and file all the details called for by the Ld.CIT(A). The effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 08.09.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 08th September, 2025

vr/-

Copy to

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

//True Copy //

By Order

Sr. Private Secretary,
ITAT, Pune Benches,
Pune.