



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "SMC", PUNE

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

आयकर अपील सं. / ITA No.1645/PUN/2025  
Assessment Year : 2018-19

Ajeenckya Fattasing Jagtap Tower E 2403, Panchshil Towers, Kharadi, Pune 412207, Maharashtra PAN: AFYPJ7222A	Vs.	ITO, 58, Circle 7, Pune
Appellant		Respondent

Appellant by	:	Shri Ajay Rander
Respondent by	:	Shri Harshit Bari
Date of hearing	:	18.08.2025
Date of pronouncement	:	08.09.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of assessee pertaining to A.Y. 2018-19 is directed against the order dated 16.10.2024 of National Faceless Appeal Centre (NFAC) Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of Assessment Order dated 08.02.2021 passed u/s.143(3) r.w.s143(3A) & 143(3B) of the Act.

2. Registry has informed that there is delay of 190 days in preferring the instant appeal before this Tribunal. Assessee has filed an application for condonation of delay. During the period, when the assessee was required to file the appeal, certain criminal complaints were filed against him on account of some fraud committed by the agents appointed by him. It is also a fact



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that the assessment order was framed during covid-19 pandemic restrictions. Taking into account all these reasons and in light of judgments of Hon'ble Apex Court Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (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 are satisfied that due to 'reasonable cause' assessee failed to file the appeal within the stipulated time. We note that the assessee has not gained from filing the appeal with a delay. We therefore condone the delay of 190 days in filing of the instant appeal before this Tribunal.

3. At the outset, ld. Counsel for the assessee submitted that impugned order is *exparte* and assessee failed to make compliance on the three dates of hearing which was within a short interval. The only prayer is made to provide one more opportunity to go before ld. CIT(A).

4. Ld. DR supported the order of ld. CIT(A).

5. We have heard the rival contentions and perused the record placed before us. Assessment of assessee for A.Y. 2018-19 framed on 08.02.2021 and additions amounting to Rs.6.20 lakh has been made against the returned income of Rs.13,04,580/- declared in the return filed on 31-10-2018. Appeal filed before the ld. CIT(A) brought no success due to non-compliance. Ld. CIT(A) dismissed the appeal without adjudication on merits of the case.

6. Under these given facts and circumstances and considering the prayer made by ld. Counsel for the assessee, we deem it proper to afford one more opportunity to the assessee. Therefore, the issues raised by the assessee in the instant appeal are



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remitted back to the file of ld. CIT(A). Needless to mention that Ld.CIT(A) shall afford reasonable opportunity of hearing to the assessee in the set aside proceedings. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and 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 on this 08<sup>th</sup> day of September, 2025.

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 08<sup>th</sup> September, 2025.  
Satisf

**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 फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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