



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.1728/PUN/2025
Assessment Year : 2013-14

Manoj Ramchandra Jadhav 1815 Near Satavi Galli, Mhaishal, Miraj, Sangli-416416, Maharashtra PAN: ANIPJ7481M	Vs.	ITO, Ward 1, Sangli
Appellant		Respondent

Appellant by	:	Shri Pramod S Shingte
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. 2013-14 is directed against the order dated 18.12.2024 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 29.03.2022 passed u/s.147 r.w.s.144 r.w.s.144B of the Act.

2. Registry has informed that there is delay of 138 days in preferring the instant appeal before this Tribunal. Assessee has filed an application for condonation of delay. Main reason for the delay is that the assessee was completely on bed rest owing to his ill health and there was no other family member to support him. He was completely not in a position to attend to his day to day affairs and confined to bed. Medical certificate is enclosed. It is



ITA No.1728/PUN/2025
Manoj Ramchandra Jadhav

claimed that the delay is not intentional and therefore delay may be condoned.

3. After hearing both the sides and perusing the averments made in the condonation application, 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 in light of judgments of Hon'ble Apex 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)* condone the delay of 138 days in filing of the instant appeal before this Tribunal.

4. At the outset, ld. Counsel for the assessee submitted that the assessment order has been framed u/s.144 of the Act and also the assessee failed to plead on grounds of appeal raised before ld. CIT(A). He further submitted that the source of cash deposit could not be explained before the lower authorities. Referring to the paper book he submitted that now the assessee has all the necessary details to explain source of cash deposit. The assessee is mainly engaged in Agricultural activities and revenue is from sale of Grapes, Sugarcane, harvesting and contract transportation charges. Bank statements have also been referred for the cash withdrawal. Based on these details, it is requested that the issue may be restored to the file of ld. Jurisdictional Assessing Officer (in short 'JAO') Ld. DR is fair enough in not opposing this request.

5. We have heard the rival contentions and perused the record placed before us. Assessment for A.Y. 2013-14 in the case of the



ITA No.1728/PUN/2025
Manoj Ramchandra Jadhav

assessee who is an individual completed on 29.03.2022 u/s.147 r.w.s 144 r.w.s144B. Assessee has not filed the regular return of income and based on the information of cash deposit in the bank statement by the assessee re-assessment proceedings have been carrying out. Further, due to non-compliance, addition of Rs.24.60 lakh has been made for the unexplained cash deposits u/s.69A of the Act. Though the assessee has preferred appeal before Id. CIT(A) but then on the dates of hearing given in the month of September and October 2024 assessee could not appear resulting into the dismissal of the appeal and addition made by Id. AO stood confirmed.

6. However, considering the request made by Id. Counsel for the assessee and in the larger interest of justice, we deem it proper to provide one more opportunity to the assessee and remit all the issues raised on merit in the instant appeal to the file of Id. Jurisdictional Assessing Officer for *denovo* adjudication. 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 08th day of September, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 08th September, 2025.

Satish



ITA No.1728/PUN/2025
Manoj Ramchandra Jadhav

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.