



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

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

आयकर अपील सं. / ITA No.1607/PUN/2025

Assessment Year: 2018-19

Prithviraj Sayajirao Deshmukh, Kadepur, Tal. Kadegaon, Sangli 415305, Maharashtra PAN: AGSPD3066D	Vs.	ITO, Ward 4, Sangli
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Shashank Ojha
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 30.03.2025 of National Faceless Appeal Centre(NFAC) passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of Assessment Order dated 22.04.2021 passed u/s.144 r.w.s144B of the Act.

2. None appeared on behalf of the assessee when the case was called for. We therefore proceed to adjudicate the appeal with the assistance of ld. DR.

3. Registry has informed that there is delay of 32 days in preferring the instant appeal before this Tribunal. Assessee has filed an affidavit explaining the reasons which led to delay in filing of the appeal. Main reason for the delay is that the order was sent on e-mail which was not regularly used by the



ITA No.1607/PUN/2025
Prithviraj Sayajirao Deshmukh

assessee. Therefore, assessee was unaware about passing of the impugned order. It is claimed that the delay is not intentional and therefore delay may be condoned.

4. After hearing both the sides and perusing the averments made in the affidavit, 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 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 32 days in filing of the instant appeal before this Tribunal.

5. We have heard ld. DR and perused the record placed before us. We note that the assessee is an individual and income of Rs. 23,67,540/- along with agricultural income of Rs.79,55,584/- has been declared in the e-return filed on 19.03.2019 for A.Y. 2018-19. After the case being selected for Limited Scrutiny through CASS to verify the Agricultural income valid notices were sent through e-mail. From page 2 of the assessment order, we find that notices were given on 10 occasions but there was no response. It is also noticed that that notices have given during the period from October 2019 to 15 April, 2021 during most of such period covid-19 restrictions prevailed across the country. Ld. AO framed the assessment making addition of Rs.94,33,657/- claimed to be incurred for earning the Agricultural income. Dissatisfied with the additions made by ld. AO, assessee preferred appeal before ld. CIT(A) but there was huge delay of 1050 days. Assessee filed appeal on



ITA No.1607/PUN/2025
Prithviraj Sayajirao Deshmukh

14.03.2024 and major part of the delay was on account of covid-19 pandemic restrictions. Under these given circumstances, taking a justice oriented approach, we deem it proper to provide one more opportunity to assessee by condoning the delay in filing of appeal before ld.CIT(A) and set aside the issues raised in the instant appeal to the file of ld. CIT(A) for necessary adjudication on merits. Needless to mention that assessee shall be provided reasonable opportunity to file relevant documents in support of its claim of carrying out of Agricultural activity, sale of Agricultural produce and Agricultural expenses incurred during the year. If needed, ld. CIT(A) may call for a remand report from the ld. AO to this effect and then decide in accordance with law as contemplated u/s.250(6) of the Act. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. 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.1607/PUN/2025
Prithviraj Sayajirao Deshmukh

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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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