

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE “SMC” BENCH : PUNE**

**BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER**

**I.T.A.Nos.392 & 393/PUN/2025  
(Assessment Years : 2015-16 & 2016-17)**

Bahubali Kallappa Kabadge, Plot No.8, Opp. Guest House, Opp. Tata Petrol Pump, Neminath Nagar Area, Sangli Miraj-416416  PAN : AWPPK 7817 G  (Appellant)	vs.	ITO, Ward-5, Sangli.       (Respondent)
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For Assessee :	Smt. Deepa Khare, Advocate
For Revenue :	Shri Manoj Tripathi, DR ( <i>virtual</i> )

Date of Hearing :	09.09.2025
Date of Pronouncement :	10.09.2025

**ORDER**

These appeals at the instance of the assessee for the Assessment Years 2015-16 & 2016-17 (**A.Y**) are directed against the separate orders of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**CIT(A)**], dated 07/11/2024 & 10/11/2023 framed u/s. 250 of the Income Tax Act, 1961 (**Act**).

2. Registry has informed that there is a delay of 15 days and 401 days in filing of the instant appeals for the A.Y. 2015-16 & 2016-17. An affidavit along with application for condonation of delay has been filed by the assessee and one of the reasons for the said delay is on account of e-mail ID not

regularly checked/used by the assessee, as a result, the assessee lost-sight of the notices and the orders passed.

3. After hearing both the sides and considering the prayer made by the learned counsel for the assessee, I find that the reasonable cause prevented the assessee from filing the appeal in time and the assessee has not gained by delaying the appeal and the same is not intentional. I, therefore, considering the facts and circumstances of the case and also placing reliance on the judgments of Hon'ble Apex Court in the case *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), condone the delay of 15 days and 401 days in filing of the instant appeals for A.Ys. 2015-16 & 2016-17 respectively and admit them for adjudication.

4. At the outset, learned counsel for the assessee submitted that the assessee failed to appear before the Ld.CIT(A) and could not furnish necessary details in respect of the grounds of appeal raised in Form No.35 submitted before the Ld.CIT(A) for the impugned assessment years. She submitted that provided an opportunity, the assessee assures to file all the relevant details before the Ld.CIT(A).

5. On the other hand, learned Departmental Representative (**DR**), supported the order of Ld.CIT(A) and submitted that

assessee is a habitual defaulter and has not appeared before the Ld.AO as well as Ld.CIT(A). However, he did not strongly objected to the contention of the learned counsel for the assessee for setting aside the issues to the file of Ld.CIT(A).

6 I have heard rival contentions and perused the records placed before me. I note that the assessee is an individual and assessments for the A.Ys. 2015-16 & 2016-17 have been framed u/s. 147 r.w.s. 144 of the Act on 31/03/2022 and 24/03/2022 assessing income at Rs. 22,29,105/- and Rs.7,42,168/- as against nil income. The learned Assessing Officer (**AO**) invoked section 69A for making the impugned addition. The assessee failed to appear before the Ld.AO and even in the appellate proceedings did not file any details in respect of its grounds of appeal and also did not appear on the given date of hearing. I, however, considering the contention of learned counsel for the assessee and also observing that the assessee is claiming to be engaged in the business of grocery and not earned any income from salary, and the alleged receipts/credits are towards business transactions. I further, notice that the Ld.CIT(A) has not dealt with merits of the case and has dismissed the appeals by confirming the action of the Ld.AO as the assessee failed to furnish any details. Hon'ble Jurisdictional High Court in the case of *Pr.CIT(Central) Vs. Premkumar Arjundas Luthra* (HUF) [2017] 297 CTR 614 (Bom.)

has held that Ld.CIT(A) is obliged to dispose of the appeal on merits even in an *ex-parte* order.

7. In the light of the above judgment and also considering the facts of the case, I deem it appropriate to provide one more opportunity to the assessee and restore all the issues raised on merits for the impugned two assessment years to the file of Ld.CIT(A) for necessary adjudication and decide in accordance with law by way of speaking order after duly considering the submissions of the assessee for which reasonable opportunity shall be provided to the assessee. 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.

8. In the result, both the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 10.09.2025.

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Dated : 10<sup>th</sup> September, 2025

vr/-

Copy to

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

By Order

//True Copy //

Senior Private Secretary  
ITAT, Pune