



आयकर अपीलिय अधिकरण" एस एम सी "न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH,  
PUNE

BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं / ITA No.1329/PUN/2025  
निर्धारण वर्ष / Assessment Year: 2017-2018

Sunil Ramkrishna Patole Plot No. 29, Vinchur Road, Datta Nagar, Yeola- 423401 Maharashtra PAN-AOMPP1953M Appellant	Vs	ITO, Ward 3(1) Nashik Respondent
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Assessee by	:	Shri Ashish Bhalgat (through virtual)
Revenue by	:	Shri Manoj Tripathi (through virtual)
Date of hearing	:	10.09.2025
Date of pronouncement	:	22.09.2025

**आदेश/ORDER**

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

This appeal at the instance of the assessee is directed against the order of Ld. CIT(A) NFAC, Delhi framed u/s 250 of the Income Tax Act, 1961 dated 31.10.2023 arising out of assessment order framed u/s 147 r.w.s 144 of the Act dated 29.03.2023.

2. Registry has informed that there is a delay of 125 days in filing the appeal before this Tribunal. The impugned order has been passed on 31.10.2023 and appeal has been filed before this Tribunal on 22.05.2025. The application for condonation of delay alongwith affidavit has been filed. The assessee has claimed that he was not aware of the passing of the impugned order as he was unable to download the document from IT portal and screen shot dated 14.02.2025 is attached. The assessee has obtained

the certified copy of the impugned order from the Income Tax Officer Ward-3(1), Nashik and has filed the appeal. I find substance in the contents of the application and find that the assessee was prevented due to sufficient cause in filing of the appeal in time before this Tribunal. I therefore in the larger interest of justice and further taking guidance from the judgement of the *Hon'ble Apex Court* in the case of *Collector, Land Acquisition vs. Master Katiji and Others(1987) 167 ITR 471(SC) (Supreme Court)* and in the case of *Inder Singh Vs State of Madhya Pradesh judgement dated 21.03.2025 (2025) INSC 382*) and prefer application for condonation.

3. At the outset, Ld. Counsel for the assessee prayed for remitting the issues on merits to the file of Ld. CIT(A) because the appeal of the assessee has been dismissed by CIT(A) being barred by limitation as there was a delay of 125 days. Reference made to documents referred in the impugned order about the medical treatment of the assessee carried out at Sai Siddhi Multispeciality Hospital.

4. On the other hand Departmental Representative (DR) supported the order of both the lower authorities.

5. I have heard rival contentions and perused the records placed before me. Based on the information about cash deposits of Rs. 13,53,643/- in bank account held by the assessee, case of the assessee selected for scrutiny. In absence of any compliance and return of income not filed by assessee for A.Y. 2017-18, Ld. Assessing Officer (AO) proceeded for best assessment judgement and made addition of Rs. 13,53,643/- The assessee preferred appeal before Ld. CIT(A) but with a delay of 125 days. From the statement of facts it has been contemplated that the source of cash deposit is accumulation of funds from agricultural

income, milk sales, salary withdrawal and other receipts. However Ld. CIT(A) did not condone the delay of 125 days and dismissed the appeal in *limine*. I note that the assessee was prevented from filing the appeal in time due to medical reasons and supporting documents were filed before Ld. CIT(A). In my considered view Ld. CIT(A) ought to have condoned the delay and dealt the issues on merits.

6. I therefore in the given facts and circumstances firstly condone the delay of 125 days in filing of the appeal before Ld. CIT(A). Further I restore the issue raised on merits relating to additions of Rs. 13,53,643/- back to the file of Ld. CIT(A) for necessary adjudication on merits and to pass a speaking order as contemplated in section 250(6) of the Act. Needless to mention that proper opportunity of hearing shall be granted to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. 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 22<sup>nd</sup> day of September, 2025.

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

पुणे/ Pune; दिनांक / Dated: 22<sup>nd</sup> September, 2025.  
*Neeta*

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 फाइल / Guard File.

आदेशानुसार / BY ORDER,

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