

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos.227/PAN/2025
(A.Y. 2017-18)

Jagdish Shambhu savant, 102,Kaivalya Residency, Budhwar peth, Belagavi-590006, Karnataka.	Vs .	ITO-Ward-4, Feroj khimjibhai cpx, Civil Hospital Road Belagavi-590001. Karnataka.
PAN/GIR No. ASSPS9453P		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter dt 12-9-25)
Revenue by	Shri.Ish Gupta.Sr.DR

सुनवाई की तारीख/Date of Hearing	16.09.2025
घोषणा की तारीख /Date of Pronouncement	17.09.2025

ORDER

PER PAVAN KUMAR GADALE JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec 143(3) and u/sec 250 of the Act.

2. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2017-18 on 18.12.2017 disclosing a total income of Rs.6,91,070/-. Subsequently the case was selected for complete scrutiny under CASS

to- verify large cash deposit during the demonetization period and abnormal increase in sales with decrease in profitability. The A.O has issued notice u/sec143 (2) and u/sec 142(1) of the Act calling for details in respect of claims and the information supporting the return of income filed. The assessee has filed the details/information and the Assessing Officer (A.O) has dealt on the submissions/details and find that there are cash deposits during the F.Y.2016-17 in the two bank accounts aggregating to Rs.15,17,780/- in SBN and the assessee was asked to explain the sources of deposits and also a show cause notice was issued, and there was a partial compliance explaining sources and receipts are from petrol bunk business.

3. Whereas the A.O. has dealt on the submissions and was not satisfied with the explanations and dealt on the provisions of section 68 of the Act and made addition of unexplained cash credits of Rs.15,71,780/- and similarly made addition of unexplained investment in flat u/sec69A of Rs.10,37,348 and finally assessed the total income of Rs.33,00,198/- and passed the order u/sec 143(3) of the Act dated 30.12.2019.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) find that there is a

delay of 7 days in filling the appeal and the assessee has not filed/ explained the sufficient reasons/cause for the delay and dismissed the assessee appeal in limine. Aggrieved by the CIT(A) order, the assessee has filed an appeal before the Hon'ble Tribunal.

5. Heard the Ld.DR submissions and perused the material on record and none appeared on behalf of the assessee. Prima-facie, the CIT(A) has passed the order considering the fact that there is no proper compliance by the assessee in spite of providing adequate opportunity of hearing and the delay in filling the appeal was not explained with the reasonable cause. Whereas the assessee has raised grounds of appeal challenging the additions by the A.O and there could be various reasons for no proper compliance. Whereas the application U/sec 249(3) of the Act for condonation of delay of 7 days in filling the appeal was not filed before the CIT(A) by the assessee. Therefore considering the facts, circumstances and principles of natural justice, shall provide with one more opportunity to the assessee to file the application for condonation of delay before the CIT(A) explaining the sufficient cause and the CIT(A) should follow a pragmatic approach for condonation of delay and in accordance with the provisions of law. Accordingly, set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits after considering the application of condonation of delay. The assessee should

be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal and the grounds of appeal of the assessee are allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.09.2025.

-S/d-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 17/09/2025

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			