

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR "SMC" BENCH :: NAGPUR**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 397/NAG/2024  
(Assessment Year : 2018-19)**

<b>Ramratan Sahebrao Pundkar</b> , 1, Suman Vihar, Akola Road, Akot, Maharashtra.  <b>PAN: ABPPP 9146 A</b>	Vs.	<b>ITO, Ward-3, Akola</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri K.P. Dewani, Ld. Advocate  
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 25.06.2025  
Date of Pronouncement : 23.09.2025

**ORDER**

This appeal has been preferred by the Assessee against the order dated 26/12/2023 impugned herein passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2018-19.

**2.** At the outset, it is observed that there is a delay of 130 days in filing the instant appeal. The Assessee by filing a condonation application along with duly sworn affidavit dated 02/07/2024 prayed for condonation of delay. Considering the reasons assigned by the Assessee, appears to be genuine, *bonafide* and unintentional, hence, delay of 130 days in filing the appeal is condoned.

**3.** In the instant case, the Assessing Officer (AO) by assessment order dated 19/04/2021 made the addition of Rs. 27,52,500/- being difference between the stamp duty value of the property at Rs. 62,52,500/- as per the stamp authority and the purchase consideration declared by the Assessee to the tune of Rs. 35 Lac u/sec. 56(2) of the Act.

**4.** The Assessee, being aggrieved challenged the said addition before the Ld. Commissioner, who by considering the value determined by Departmental Valuation Officer (DVO), affirmed the addition made by the Ld. Ld. AO.

**5.** The Assessee, being aggrieved, challenged the decision of Ld. Commissioner before this Court. The Assessee, at the outset, demonstrated the fact that Ld. AO during the assessment proceedings, despite asking specifically to provide Video Conferencing facility, not afforded the same and thus, violated the

principles of natural justice and/or guidelines laid down by the CBDT. Further, Ld. Commissioner as well, in the impugned order though mentioned that the Assessee had sought for Video Conferencing facility, however, held that Assessee cannot challenge the assessment order only on the basis that he was not provided personal hearing through Video Conferencing, as the Assessee was granted various opportunities by sending notices u/sec. 142(1) of the Act.

**6.** This Court has given thoughtful consideration to the peculiar facts and circumstances of the case and specifically to the issue with regard to not affording the opportunity of hearing through Video Conferencing, which is a violation of relevant notifications issued by CBDT from time to time as held by the Hon'ble Gujarat High Court in the case of *Tyger Capital Pvt. Ltd. vs. Assessment Unit, Income Tax Department & Anr.* 2025 (8) TMI 386, holding that *"if the assessee is not granted mandatory requirement of video conference for personal hearing, it would amount to breach of principles of natural justice"*, consequently held that *"the authorities have failed to follow the mandatory requirement of the Standard Operating Procedure, and therefore, the impugned Assessment Order as well as the demand notice, would not stand at all"*.

**7.** Thus, in view of the aforesaid analyzations, the orders passed by the authorities below are set aside and the case is remanded to the file of Ld. AO for decision afresh, suffice to say by affording reasonable opportunity of hearing to the Assessee.

**8.** In the result, Assessee's appeal is allowed for statistical purpose.

**Order pronounced in open court on 23.09.2025 as per Rule 34(5) of the Income Tax (Appellate Tribunal) Rules, 1963.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

vr/-

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Nagpur  
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary  
ITAT, Nagpur.