

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 334/NAG/2025
(Assessment Year : 2013-14)**

Sane Guruji Manav Sewa Sangh , C/o Shri Sant Achyut Maharaj Heart Hospital & Research Institute, Mardi Road, at Post Masod, Amravati. PAN: AAETS 2041 P (Appellant)	Vs.	ACIT (Exemption) , Nagpur. (Respondent)
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Present for:

Assessee by : Shri Pranav Ashtikar, Ld. CA
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 27.06.2025
Date of Pronouncement : 24.09.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 22/02/2025 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. 2013-14.

2. At the outset, it is observed that there is a delay of 23 days in filing the instant appeal, on which Assessee has filed an application for condonation of delay along with duly sworn affidavit dated 21/05/2025. Considering the reasons stated by the Assessee for condonation of delay, as *bonafide*, genuine and unintentional, delay is condoned.

3. Coming to the merits of the case, it is observed that Assessing Officer (AO), vide order dated 14/03/2022, u/sec. 147 r.w.s. 144B of the Act, disallowed the claim made to the tune of Rs.48,53,020/- on account of application of income, towards acquisition of movable and immovable assets.

4. The Assessee, though being aggrieved, challenged the said addition/disallowance by filing first appeal before the Ld. Commissioner, however, despite of affording various opportunities eventually made no compliance, therefore, in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the Assessee in *limine* due to non-prosecution, but not on merits. Thus, in view of the judgment passed by the Hon'ble Jurisdictional High Court in the case of *CIT vs. Premkumar Arjundas Luthra (HUF)* [2017] 297 CTR 614 (Bom.) wherein it has been held that Ld. Commissioner cannot dismiss the appeal in *limine* on non-prosecution and therefore, this Court is inclined to remand the instant case to the file of Ld. Commissioner for decision afresh on merits, suffice to say by affording a reasonable opportunity of being heard to the Assessee. Accordingly, this case is remanded to the file of Ld. Commissioner for decision afresh.

5. The Assessee is also directed to comply with the notices to be issued and file relevant submissions/documents. It is clarified that in case of subsequent default, Assessee shall not be entitled for any leniency.

6. In the result, Assessee's appeal is allowed for statistical purposes.

Order is pronounced 24.09.2025 as per rule 34(5) of the Income Tax {Appellate Tribunal} Rule 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.