



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "SMC", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1253/PUN/2025  
Assessment Year : 2012-13

Bhushan Balasaheb Bagul, 20, Satyam Colony, Pramod Nagar, Dhule Dhule 424002, Maharashtra PAN : AUPPB6339N	Vs.	Income Tax Officer, Ward-1, Dhule
Appellant		Respondent

Appellant by	:	Shri Pramod S. Shingte
Respondent by	:	Shri Harish Bist
Date of hearing	:	17.09.2025
Date of pronouncement	:	10.10.2025

**आदेश / ORDER**

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

The captioned appeal at the instance of assessee pertaining to A.Y. 2012-13 is directed against the order dated 09.08.2023 of National Faceless Appeal Centre (NFAC) Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of Assessment Order dated 18.12.2019 passed u/s.144 r.w.s.147 of the Act.

2. Registry has informed that there is delay of 562 days in preferring the instant appeal before this Tribunal. Assessee has filed an Affidavit for condonation of delay explaining the reasons which led to delay in filing of the appeal.

3. After hearing both the sides and perusing the averments made in the Affidavit, we are satisfied '*reasonable cause*'



ITA No.1253/PUN/2025  
Bhushan Balasaheb Bagul

prevented the assessee to file the appeal within the stipulated time. We note that the assessee would not have gained from filing the appeal with a delay. We therefore in light of judgments of *Hon'ble Apex Court* in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (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 562 days in filing the appeal before this Tribunal and admit the appeal for adjudication.

4. At the outset, Ld. Counsel for the assessee submitted that due to non compliance to the notice(s) of hearing issued by ld.CIT(A), appeal of the assessee has been dismissed *in limine*. However, request has been made to provide one more opportunity to go before ld.CIT(A) to place contentions on both legal as well as merits of the case by restoring the issues raised in the instant appeal. He further submitted that the first notice issued by ld.CIT(A) was during covid-19 pandemic outbreak prevailed across the country and further for the reasons stated in the Affidavit assessee could not make compliance for the remaining notices of hearing.

5. On the other hand, ld. DR supported the orders of the lower authorities.

6. We have heard the rival contentions and perused the record placed before us. We observe that the assessee is an individual and filed return of income for A.Y. 2012-13 on 31.03.2013 declaring income of Rs.2,76,373/-. Based on the information about cash deposit in the bank account maintained by the assessee with HDFC Bank, notice u/s.148 of the Act was issued and duly served upon the assessee on 29.03.2019.



However, assessee failed to respond by filing the return of income. Ld. Assessing Officer (AO) thereafter carried out the proceedings and in the Best Judgment Assessment framed u/s.144 r.w.s.147 of the Act concluded by making addition for unexplained money u/s.69A of the Act at Rs.28,73,000/-. Assessed income at Rs.31,49,373/-.

7. Aggrieved with the addition made by ld. AO assessee preferred appeal before ld.CIT(A) but there was delay in filing of the appeal and reasons mentioned is that at the relevant point of time assessee was facing severe health issues. In the meanwhile, income tax demand was raised on him. Assessee went into depression and was not able to respond. However, ld.CIT(A) without specifically mentioning the number of days delay has also issued notice fixing the hearing on 28.01.2021, 12.09.2022 and 08.08.2023. As the assessee failed to respond and explain the delay in filing of the appeal, ld.CIT(A) dismissed the appeal *in limine*.

8. We therefore under the given facts and circumstance and that the first notice was issued during covid-19 pandemic restrictions and also assessee had 'reasonable cause' for not filing the appeal within the stipulated time. Therefore, taking justice oriented approach and also relying on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. (supra)* and in the case of *Inder Singh Vs. State of Madhya Pradesh (supra)*, we condone the delay in filing the appeal before ld.CIT(A).

9. Since ld.CIT(A) has dismissed the appeal without condoning the delay and has not dealt with merits of the case as contemplated u/s.250(6) of the Act, we deem it proper to



ITA No.1253/PUN/2025  
Bhushan Balasaheb Bagul

provide one more opportunity to the assessee by remitting the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication. Needless to mention that Id.CIT(A) shall in the course of set-aside proceedings afford a reasonable opportunity of being heard to the assessee and after considering the submissions/evidences to be filed by the assessee shall pass a speaking order as contemplated u/s.250(6) of the Act in light of judgment of Hon'ble Bombay High Court in the case of *PCIT (C) vs. Premkumar Arjundas Luthra (HUF) (2017) 297 CTR 614 (Bombay)* wherein it was held that Id.CIT(A)/NFAC is obliged to dispose of the appeal on merits even in an *ex parte* order. Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is hereby set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

10. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 10<sup>th</sup> day of October, 2025.

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> October, 2025.  
*Satish*



ITA No.1253/PUN/2025  
Bhushan Balasaheb Bagul

**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 फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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