

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

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

आयकर अपील सं. / ITA No.1958/PUN/2025
निर्धारण वर्ष / Assessment Year : 2014-15

Sunil Govindlal Agrawal, 2827B, Lane No.4, Khol Galli Dhule- 424001. PAN : AAVPA1816F	Vs.	ITO, Ward-1, Dhule.
Appellant		Respondent

Assessee by : Shri Sharad A. Shah
Revenue by : Shri Manishkumar Sinha

Date of hearing : 18.09.2025
Date of pronouncement : 13.10.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 27.09.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2014-15.

2. There is delay of 262 days in filing of the present appeal. We are satisfied with the reasons mentioned in the affidavit for condonation that the applicant was prevented by sufficient cause for not filing the appeal within the prescribed time limit. After hearing

Ld. DR, we condone the delay of 262 days and proceed to adjudicate the appeal.

3. Facts of the case, in brief, are that the assessee is an individual commission agent and has filed his return of income on 29-07-2015 declaring income of Rs.2,15,260/-. Based on the information available that the assessee had deposited cash of Rs.82,73,500/- in the account maintained with Shri Renuka Mata Multistate Urban Cooperative Credit Society Ltd., the case was reopened by way of issuance of notice u/s 148 of the IT Act. Statutory notices u/s 142(1) of the IT Act were issued to the assessee & it was asked as to why deposit of Rs.82,73,500/- made by him should not be treated as unexplained money u/s 69A of the IT Act. To this notice there was no compliance. Ld. Assessing Officer concluded the assessment proceedings by bringing to tax the cash credits of Rs.82,73,500/- as unexplained money u/s 69A of the IT Act. The assessment was completed u/s 147 r.w.s. 144 r.w.s. 144B of the IT Act on a total income of Rs.84,88,760/- as against the income returned by the assessee at Rs.2,15,260/-.

4. Aggrieved assessee preferred an appeal before Ld. CIT(A)/NFAC and Ld. CIT(A)/NFAC dismissed the appeal *in-limine* for non-prosecution & confirmed the assessment order

passed by the Assessing Officer. Now the assessee is in appeal before this Tribunal.

5. We have heard Ld. Counsels from both the sides and perused the material available on record. During the course of hearing before us, Ld. Counsel for the assessee submitted that assessee's case could not be represented effectively before the authorities for the reasons beyond the control of assessee and prayed to grant one more opportunity to the assessee by remitting the issue to the file of Ld. CIT(A)/NFAC. Ld. Departmental Representative was fair enough in not opposing the request of the assessee. Hon'ble Bombay High Court in the case of PCIT (C) vs. Premkumar Arjundas Luthra (HUF) (2017) 297 CTR 614 (Bombay) has held that Ld. CIT(A)/NFAC is obliged to dispose of the appeal on merits even in an *ex-parte* order. In view thereof and without dwelling into merits of the issues and considering the submissions of the assessee, we deem it proper to restore the issue to the file of Ld. CIT(A)/NFAC for necessary adjudication. Assessee is at liberty to raise legal grounds & adduce evidences in support of the sources of cash deposit. Ld.CIT(A)/NFAC may call for a remand report from Ld. Jurisdictional Assessing Officer and after obtaining the comments of the assessee to such remand report, pass a speaking

order as contemplated u/s 250(6) of the Act. Needless to say, the assessee will be given reasonable opportunity of hearing. Assessee is further directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause, failing which Ld. CIT(A)/NFAC shall be free to proceed in accordance with law. Findings of Ld CIT(A)/NFAC is set-aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 13th day of October, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 13th October, 2025.

Sujeet

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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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