

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.1818/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2015-15

Ratilal Dagadulal Mutha, No.W 181/6A, Gajanana Housing Society, Dound Baramati, Pune- 413801. PAN : ARWPM4183H	Vs.	ITO, Ward-14(5), Pune.
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte  
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 08.11.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2015-16.

2. There is delay of 180 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 180 days and proceed to adjudicate the appeal.

3. Facts of the case, in brief, are that the assessee is an individual and has not filed the return of income for the year under consideration. Based on the information available that the assessee had deposited cash of Rs.3.61 crore in the bank account maintained with Shri Laxmi Co-op. Bank 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 to which there was no compliance. Ld. Assessing Officer concluded the proceedings by bringing to tax the cash credits of Rs.3,61,80,100/- as unexplained money u/s 69A of the IT Act.

4. Aggrieved assessee preferred an appeal before the Ld. CIT(A)/NFAC and Ld. CIT(A)/NFAC dismissed the appeal *in-limine* for non-prosecution, without adjudicating legal & factual grounds. Now the assessee is in appeal before this Tribunal.

5. We have heard Ld. Counsels from both the sides and perused the record placed before us. 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 support 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 IT 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 the 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 13<sup>th</sup> day of October, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 13<sup>th</sup> 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.