

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 Nos.1233 & 1234/PUN/2025
निर्धारण वर्ष / Assessment Year : 2021-22

Vijay Manikrao Gaikwad, Hissa No.901, Shree Balaji, Pune Solapur Road, Kadamwak Wast, Haveli, Pune- 412201. PAN : AEHPG8143F	Vs.	Assessment Unit, Income Tax Department.
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte
Revenue by : Shri Amit Bobde

Date of hearing : 03.09.2025
Date of pronouncement : 15.10.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

Both the above captioned appeals filed by the assessee are directed against the separate orders dated 12.03.2025 passed u/s 144 and 270A of the Act by Ld. CIT(A)/NFAC for the assessment year 2021-22 respectively.

2. Since the facts are identical and both the appeals were heard together, therefore, we proceed to dispose of the same by this common order.

ITA No.1234/PUN/2025 :

3. Facts of the case, in brief, are that the assessee is an individual and furnished his return of income declaring total income at Rs.Nil. The case of the assessee was selected for scrutiny and notice u/s 142(1) and 143(2) were issued to the assessee along with show-cause notice. The assessee failed to reply to any of the above notices including show-cause notice and therefore the Assessing Officer completed the assessment u/s 144 r.w.s. 144B of the Act by determining total income at Rs.8,96,87,726/-.

4. Being aggrieved, the assessee furnished first appeal before Ld. CIT(A)/NFAC. Ld. CIT(A)/NFAC provided two opportunities of hearing. On the first date of hearing the assessee sought adjournment and on second date of hearing the assessee furnished part reply and again sought for adjournment. Considering the reply of the assessee, Ld. CIT(A)/NFAC was of the view that the assessee purposely not appeared before the Assessing Officer and before him

also did not produce any evidence in support of his claim and simply relied on some case laws. Accordingly, Ld. CIT(A)/NFAC confirmed the order passed by the Assessing Officer and the appeal filed by the assessee was dismissed.

5. It is the above order against which the assessee is in appeal before this Tribunal.

6. Ld. AR appearing from side of the assessee submitted before us that the order passed by Ld. CIT(A)/NFAC is unjustified. Ld. AR further submitted before us that the assessee responded to the second notice issued by Ld. CIT(A)/NFAC and furnished reply in part and sought further time to make full compliance. However, Ld. CIT(A)/NFAC without considering the request of the assessee dismissed the appeal and confirmed the order passed by the Assessing Officer. Accordingly, Ld. AR requested before us that now each and every detail in support of grounds of appeal are available with the assessee and if one opportunity is provided, the assessee is in a position to substantiate the grounds of appeal.

7. Ld. DR appearing from side of the Revenue relied on the orders passed by the subordinate authorities and requested to confirm the same.

8. We have heard Ld. Counsels from both the sides and perused the material available on record. In this regard, we find that admittedly Ld. CIT(A)/NFAC provided two opportunities of hearing to the assessee and the assessee complied with the second notice and furnished reply in part and sought further adjournment to make full compliance. However, Ld. CIT(A)/NFAC rejected the request of the assessee and dismissed the appeal by confirming the order passed by the Assessing Officer. Further, Ld. AR requested before us that each and every detail in support of grounds of appeal are available with the assessee and if one opportunity of hearing is provided to the assessee, he is in a position to furnish the same before Ld. CIT(A)/NFAC. We find some force in the above argument of Ld. AR of the assessee. Therefore, considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to set-aside the order passed by Ld. CIT(A)/NFAC and remand the matter back to him with a direction to decide the

appeal afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard and produce supporting documents/evidences & explanations, if any, in support of grounds of appeal without taking any adjournment under any pretext, otherwise, Ld. CIT(A)/NFAC shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are partly allowed.

9. In the result, the appeal of the assessee in ITA No.1234/PUN/2025 is allowed for statistical purposes.

ITA No.1233/PUN/2025 :

10. Since we have set-aside the quantum appeal of the assessee and remanded the matter back to the file of Ld. CIT(A)/NFAC to decide the appeal afresh, therefore, this being the consequential penalty order also needs to be set-aside and accordingly we remand the penalty appeal order back to the file of Ld. CIT(A)/NFAC to decide the penalty appeal afresh after providing reasonable opportunity of hearing to the assessee. Thus, the grounds raised by the assessee in the instant appeal are partly allowed.

11. In the result, the appeal filed by the assessee in ITA No.1233/PUN/2025 is allowed for statistical purposes.

12. To sum up, both the above captioned appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 15th day of October, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 15th 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.