

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.7/PUN/2025
निर्धारण वर्ष / Assessment Year : 2020-21

Umed Singh, GSO-1, (CB) MT-8, Room No.747, Min. of Defenvr, Sena Bhava, New Delhi- 110010. PAN : BAMPS1578L	Vs.	Jurisdictional Assessing Officer, Ward-14(1), Pune.
Appellant		Respondent

Assessee by : Shri Hemant Jain (Virtual)
Revenue by : Shri Vinod Pawar (Virtual)

Date of hearing : 28.10.2025
Date of pronouncement : 31.10.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 20.09.2023 passed by Ld. CIT(A)/NFAC for the assessment year 2020-21.

2. There is delay in filing of the present appeal. We are satisfied with the reasons mentioned in the application for condonation of delay duly supported by an affidavit 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 and proceed to adjudicate the appeal.

3. Facts of the case, in brief, are that the assessee is an individual engaged in operating a security agency. The assessee filed his return of income declaring taxable income of Rs.33,15,260/-. The said return was processed by CPC u/s 143(1) of the Act and thereafter on the request of assessee u/s 154 rectified intimation was issued on 10.06.2022 by processing the taxable income at Rs.60,02,180/-. The above processed income includes addition of Rs.26,86,920/- towards disallowance u/s 36(1)(va) of the Act of employees' contribution of EPF and ESIC on account of delayed payment.

4. Being aggrieved with above action of the CPC, an appeal was preferred before Ld. CIT(A)/NFAC. Since the assessee remained absent, Ld. CIT(A)/NFAC without going into merits of the case dismissed the appeal for want of prosecution.

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

6. We have heard Ld. Counsels from both the sides and perused the material available on record including the paper book furnished

by the assessee and also perused the case laws furnished by the assessee. In this regard, we find that CPC has disallowed the belated payment of employees' PF and ESIC contribution u/s 36(1)(va) of the Act. We further find that the assessee failed to appear before Ld. CIT(A)/NFAC and therefore, Ld. CIT(A)/NFAC without going into merits of the case dismissed the appeal for want of prosecution. In this regard, we find that in the light of section 250(6) of the Act, Ld. CIT(A)/NFAC was required to decide each and every ground raised by the assessee before him. However, in the instant case, we find that Ld. CIT(A)/NFAC has not decided any of the ground raised by the assessee and simply dismissed the appeal for want of prosecution. Considering the totality of the facts of the case, in the interest of justice and without going into merits of the case as well as with the consent of both the parties, we 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 on merits of the case 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 to produce relevant documents/evidences/submission, if any, to

substantiate the 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.

7. Since we have remanded the matter back to the file of Ld. CIT(A)/NFAC to decide the appeal afresh on merits of the case as per fact and law, we do not intend to decide grounds raised by the assessee before us and they remained unadjudicated and the assessee is free to raise all such grounds before Ld. CIT(A)/NFAC.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 31st day of October, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 31st 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.