



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1935/PUN/2025
Assessment Year : 2015-16

Sarfaraz Salim Kacchi, Memon Kirana Stores, Kesre Galli, Nalbhag, Khanbhag, Sangli - 416 416 Maharashtra PAN : DRLPK4577D	Vs.	Income Tax Officer, Ward-1, Sangli
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Ajitesh Meena
Date of hearing	:	15.10.2025
Date of pronouncement	:	10.11.2025

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to Assessment Year 2015-16 is directed against the order dated 05.01.2024 of National Faceless Appeal Centre, Delhi emanating out of Assessment order dated 21.03.2022 passed u/s.147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961.

2. Registry has informed that there is delay of 500 days in filing the appeal before this Tribunal. Assessee has filed an affidavit explaining the delay. Main reason cited for delay is that the impugned order was sent on the email id of the earlier Tax Consultant and could not be communicated to the assessee for necessary action.

3. On perusing the averments made in the Affidavit, I am satisfied that 'reasonable cause' prevented the assessee to file the appeal within the stipulated time. I note that the delay is



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not intentional and assessee would not have gained from filing the appeal with a delay. I therefore taking justice oriented approach and taking guidance from the 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 500 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

4. When the case called for, none appeared on behalf of the assessee despite due service of notice of hearing. Even on the previous date of hearing, i.e. on 04.09.2025 assessee failed to appear nor has placed any application for adjournment. I therefore proceed to adjudicate the appeal with the assistance of ld. Departmental Representative.

5. I have heard the ld. Departmental Representative and perused the record placed before me. I observe that the assessee is an individual and reassessment proceedings for A.Y. 2015-16 has been completed u/s.147 r.w.s.144 r.w.s.144B of the Act vide order dated 21.03.2022 on account of non-compliance by the assessee. Ld. Assessing Officer concluded the proceedings making addition for unexplained money u/s.69 of the Act at Rs.28,26,400/- which was found to be invested in Renukamata Multi State Urban Coop. Credit Society Ltd. Though the assessee preferred appeal before ld.CIT(A), however, ld.CIT(A) has not dealt with merits of the case and has dismissed the appeal referring to provisions of section 249(4) of the Act observing that assessee has not deposited the advance tax. I find that the assessee had not filed the return of income. Even ld.CIT(A) has not referred to



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any document which could suggest that assessee had advance tax liability. I am therefore of the considered view that the issues raised in the instant appeal deserves to be restored to the file of Id.CIT(A) for necessary adjudication as contemplated u/s.250(6) of the Act. Needless to mention that in the set aside proceedings Ld CIT(A) shall afford reasonable opportunity to the assessee to file necessary details. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and the effective grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 10th day of November, 2025.

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 10th November, 2025.

Satish

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.