



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

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

आयकर अपील सं. / ITA No.2069/PUN/2025  
Assessment Year 2013-14

Rekha Ajit Chaudhari, Flat No.19, Pranali Apartment, Paud Road, Rambaug Colony, Pune 411 038, Maharashtra PAN : AFRPC5823K	Vs.	Income Tax Officer, Ward-3(3), Pune
Appellant		Respondent

Assessee by	:	None
Respondent by	:	Shri Vinod Pawar
Date of hearing	:	27.10.2025
Date of pronouncement	:	10.11.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of assessee pertaining to A.Y. 2013-14 is directed against the order dated 27.02.2025 framed by National Faceless Appeal Centre (NFAC), Delhi emanating out of Assessment Order dated 16.03.2022 passed u/s.147 r.w.s.144 r.w.s.144B of the income Tax Act, 1961.

2. When the appeal called for, none appeared on behalf of the assessee despite due service of notice of hearing. We therefore proceed to adjudicate the appeal with the assistance of Id. Departmental Representative and material available on record.



ITA No.2069/PUN/2025  
Rekha Ajit Chaudhari

3. Registry has informed that there is delay of 125 days in filing the instant appeal before this Tribunal. Assessee has filed an affidavit explaining the reasons which led to delay in filing of the appeal. Contents of said affidavit reads as under :

*“1] I am a practicing Chartered Accountant and I am a partner in RSAR & Associates. I hereby state that my father late Shri Rajendra Shah was also practicing Chartered Accountant and partner in RSAR & Associates.*

*2] I hereby state that late Shri Rajendra Shah was looking after the matter of Rekha Chaudhari since last several years. I state that late Shri Rajendra Shah expired on 15th March 2025. Because of his untimely death, I was deeply shocked and in a disturbed stated of mind.*

*3] I hereby state that after the death of my father, the entire office work got suffered. Thereafter, by passage of time, I started to resume my professional work. In the first week of August, 2025 when I was checking the files of Rekha Chaudhari, I realised that the appeal for A.Y. 2013-14 was not filed. Immediately thereafter, I took steps to file the appeal before Hon'ble ITAT. Accordingly, I submit that there is a delay in filing the appeal before Hon'ble ITAT. I hereby state that the delay has occurred due to untimely death of my late father Shri Rajendra Shah.”*

4. On perusing the averments made in the affidavit, we are satisfied that ‘reasonable cause’ prevented the assessee to file the appeal within the stipulated time. We note that the delay is not intentional and assessee would not have gained from filing the appeal with a delay. We therefore in light of judgments of Hon’ble Apex Court 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 125 days in filing of the instant appeal before this Tribunal.

5. We have heard the ld. Departmental Representative and perused the record placed before us. We observe that the



ITA No.2069/PUN/2025  
Rekha Ajit Chaudhari

assessee is an individual and has not filed return of income for A.Y. 2013-14. On the basis of record, ld. Assessing Officer noticed that assessee has sold 6 flats for total consideration of Rs.2,63,25,000/- and has not filed return of income. Ld. AO had reason to believe that income chargeable to tax has escaped assessment. Case reopened u/s.147 and notice u/s.148 of the Act along with statutory notice u/s.142(1) were issued, however, there was no compliance from the side of assessee. Ld. AO concluded the Best Judgment Assessment u/s.144 of the Act assessing income at Rs.97,54,655/- by making following additions :

1. *Business Income (30% of flat sales) – Rs.78,97,500/-*
2. *Interest income \_ Rs.16,27,155/-*
3. *Unexplained Investment u/s.69 of the Act – Rs.2,30,000/-*

6. Assessee preferred appeal before ld.CIT(A) but again assessee failed to respond to the five notice(s) of hearing. Ld.CIT(A) dismissed the appeal of the assessee by observing as under :

*“6.4 After due consideration of all the facts available on record, the additions of Rs.97,54,660 are upheld as the appellant has failed to explain the nature and source of the credits and hence did not discharge the burden casted upon him. The appellant's grounds are found to be untenable due to the fact that specific findings in the assessment order have not been controverted by the appellant along with corroborative evidences. The arguments advanced by the appellant in his statement of facts and grounds of appeal I are also not supported by tangible materials.*

*6.5 The appellant's contentions are not acceptable in the absence of written submission to substantiate its contentions made in the grounds of appeal and non-submission of any material in the course of the appellate proceedings to controvert the findings in the assessment order by the AO to arrive at his decision on the issues.*

*6.6 Based on the facts mentioned above, and detailed discussion in the assessment order by the AO, I am not inclined to interfere with the decision of the AO on the issues raised in the grounds of appeal.*



7. *In the result, the appeal is Dismissed.*”

7. Now the assessee in appeal before this Tribunal assailing the impugned order.

8. In the instant case, we find that the assessment order as well as the appellate orders were passed *ex parte* and the assessee could not make any compliance before both the authorities. At the time of appellate proceedings, we find that assessee's case could not be represented before Id.CIT(A) owing to the demise of Assessee's Authorised Representative Mr. Rajendra Shah, CA. Affidavit of Mr. Ajinkya Rajendra Shah, who is son of Mr. Rajendra Shah, who is also a Chartered Accountant is placed on record.

9. Further, on perusal of statement of facts filed before Id.CIT(A), we note that assessee has inherited certain assets and income derived from such assets and the Investments made in the form of Fixed Deposits are to be shared by assessee and other legal heirs. Further, assessee has opted Direct Tax Vivad se Vishwas Scheme and Form Nos. 4 and 5 are awaited. Therefore, it is contended that that notice u/s.148 is unwarranted and bad in law.

10. Under these given facts and circumstances and in the larger interest of justice, we deem it appropriate to give one more opportunity to the assessee. In view thereof, without dwelling into merits of the case, we remit back all the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication. Needless to mention that in the set-aside proceedings Id.CIT(A) shall grant reasonable opportunity to the



ITA No.2069/PUN/2025  
Rekha Ajit Chaudhari

assessee and if required may call for a remand report from the ld. Jurisdictional Assessing Officer. After obtaining the comments from the assessee, then ld.CIT(A) shall decide the issues in accordance with law. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 10<sup>th</sup> day of November, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> November, 2025.  
Satisfy

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Assessee.
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.