

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1486 & 1487/PUN/2025  
निर्धारण वर्ष / Assessment Years : 2014-15 & 2015-16

Chetan Jeevanrao Jadhav, 398, D Ward, Rankala Vesh Kolhapur- 416012. PAN : AJTPJ4233E	Vs.	ITO, NFAC, Delhi.
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte  
Revenue by : Shri Deepak Kumar Kedia (Virtual)  
Date of hearing : 15.10.2025  
Date of pronouncement : 11.11.2025

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

Both the above captioned appeals filed by the assessee are directed against the separate orders dated 05.12.2024 and 06.12.2024 passed by Ld. CIT(A)/NFAC for the assessment years 2014-15 and 2015-16 respectively.

2. Since identical facts and common issues are involved in both the above captioned appeals as per respective grounds of appeal

emanate from records, we proceed to dispose of the same by this common order.

3. There is delay in filing of both the appeals. 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 appeals within the prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate both the appeals.

**ITA No.1486/PUN/2025, A.Y 2014-15 :**

4. Facts of the case, in brief, are that the assessee is an individual and has furnished return of income on 29.09.2015 declaring income at Rs.1,99,230/- after claiming deduction under Chapter VI-A of Rs.50,617/-. Subsequently, the case was reopened u/s 147 of the Act after obtaining approval from the competent authority and notice u/s 148 of the Act was issued on 31.03.2021. The assessee neither furnished return in response to above notice nor furnished any reply to the subsequent notices issued by the Assessing Officer. Accordingly, in the absence of any reply or submission from the side of the assessee, the Assessing Officer vide order dated 29-03-2022 completed the assessment u/s 147 r.w.s. 144 of the Act by determining the

income at Rs.36,96,730/- as against the income returned by the assessee at Rs.1,99,230/-. The above assessed income includes addition u/s 69 r.w.s. 115BBE of the Act of Rs.34,97,496/- on account of transactions in his savings bank account.

5. Being aggrieved the assessee preferred an appeal before Ld. CIT(A)/NFAC on legal as well as on factual grounds. After considering the reply of the assessee, Ld. CIT(A)/NFAC partly allowed the appeal and set-aside the impugned assessment order dated 29.03.2022 and remanded the matter back to the file of the Assessing Officer to make the assessment *de novo*. Again being aggrieved with the above order passed by Ld. CIT(A)/NFAC the assessee is in appeal before this Tribunal.

6. Ld. AR appearing from the side of the assessee submitted before us that the order passed by Ld. CIT(A)/NFAC suffers from infirmity since the legal ground raised by the assessee remained unadjudicated. It was contended before the bench that Ld. CIT(A)/NFAC was obliged to adjudicate and decide the legal grounds first. Accordingly, Ld. AR requested before the bench to set-aside the order passed by Ld. CIT(A)/NFAC and further requested to direct Ld. CIT(A)/NFAC to decide the legal grounds raised by the assessee.

7. Ld. DR appearing from the side of the Revenue relied on the orders passed by the subordinate authorities and requested to confirm the same. Ld. DR also submitted that the matter has already been set-aside back to the file of the Assessing Officer for making the assessment *de novo* therefore no prejudice is caused to the assessee.

8. We have heard Ld. counsels from both the sides and perused the material available on record including the copy of case laws furnished by the assessee. In this regard, we find that admittedly the assessee has raised two grounds before Ld. CIT(A)/NFAC wherein ground no.1 was legal and ground no.2 was factual. Admittedly, Ld. CIT(A)/NFAC by discussing ground no.2 which is related to the merits of the case has set-aside the matter back to the file of the Assessing Officer to pass assessment order afresh. It is an undisputed fact that, Ld. CIT(A)/NFAC has only decided the ground no.2 related with merits of the case and the legal ground i.e. ground no.1 regarding invoking the provisions of section 147/148 instead of section 153C of the Act remained unadjudicated.

9. Considering the totality of the facts of the case and in view of our above discussion, & also in the light of provisions of section

250(6) of the Act, we are of the considered opinion that Ld. CIT(A)/NFAC ought to have decided each and every ground raised by the assessee.

10. Accordingly, in view of our above discussion, we deem it appropriate to set-aside the order passed by Ld. CIT(A)/NFAC and remand the matter back to his file with a direction to decide the legal grounds raised by the assessee before him 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.

11. In the result, the appeal filed by the assessee in ITA No.1486/PUN/2025 for A.Y. 2014-15 is allowed for statistical purposes.

**ITA No.1487/PUN/2025, A.Y. 2015-16 :**

12. Since the facts and issues involved in the appeal of the assessee for the assessment year 2014-15 are identical to the facts of the case for assessment year 2015-16, therefore, our decision in

ITA No.1486/PUN/2025 for A.Y. 2014-15 shall apply *mutatis mutandis* to the appeal of the assessee in ITA No.1487/PUN/2025 for A.Y. 2015-16. Accordingly, the appeal of the assessee in ITA No.1487/PUN/2025 for A.Y. 2015-16 is also allowed for statistical purposes.

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

Order pronounced on this 11<sup>th</sup> day of November, 2025.

Sd/-  
(R. K. PANDA)  
VICE PRESIDENT

Sd/-  
(VINAY BHAMORE)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 11<sup>th</sup> November, 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, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.