



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 Nos.2080 and 2083/PUN/2025
Assessment Year 2013-14

Ramesh Govind Raje, Sevadal Aali, At and Post Roha, Tal. Roha, Dist. Raigad Maharashtra - 402109 PAN : ABDPR2463A	Vs.	Income Tax Officer, Ward-1, Panvel
Appellant		Respondent

Assessee by	:	Shri Subodh Ratnaparkhi (virtual)
Respondent by	:	Shri Vinod Pawar
Date of hearing	:	27.10.2025
Date of pronouncement	:	12.11.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeals at the instance of assessee pertaining to A.Y. 2013-14 are directed against the orders dated 03.07.2025 and 07.07.2025 of National Faceless Appeal Centre, Delhi passed u/s.250 of the Income Tax Act, 1961 (in short 'the Act') which inturn arising out of Assessment Order dated 28.09.2021 passed u/s.147 r.w.s.144 of the Act and Penalty Order dated 24.02.2022 passed u/s.271(1)(c) of the Act respectively.

2. At the outset, Ld. Counsel for the assessee prayed for restoring the issues to the file of ld. Jurisdictional Assessing Officer submitting that ld.CIT(A) grossly erred in not condoning the delay in filing of the appeal before him in



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respect of delay on account of covid-19 pandemic period which stood extended by the Hon'ble Apex Court in the case of *Cognizance for Extension of Limitation In re (2022) 441 ITR 722 (SC)*. He submitted that ld. AO had made the impugned addition of Rs.1,27,20,000/- which has been arrived at by considering one transaction two times but reference was made to the copy of Development Agreement entered into between the assessee and Mr. Didhesh Kantilal Shah. He further submitted that issue regarding imposition of penalty also deserves to be restored to the file of ld. Jurisdictional Assessing Officer.

3. On the other hand, ld. DR supported the orders of the lower authorities.

4. We have heard the rival contentions and perused the record placed before us. We observe that the assessee is an individual and assessment for A.Y. 2013-14 completed u/s.147 r.w.s.144 of the Act on 28.09.2021. Further, we observe that assessee has not filed return of income for A.Y. 2013-14. Ld. AO based on the information received for the transaction of sale of immovable property has made an addition of Rs.1,27,20,000/- in the Best Judgment Assessment since the assessee failed to make any compliance. We further observe that assessee preferred appeal before ld.CIT(A) on 28.09.2021 which was delayed by 5 months 9 days. However, ld.CIT(A) did not condone the delay. Said delay has arisen on account of covid-19 pandemic restrictions and ld.CIT(A) ought to have condoned the delay since at that point of time there were restrictions on the movement of general public. Considering the difficulties faced by the litigants in filing the appeals, Hon'ble Apex Court by virtue of



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judgment of Hon'ble Apex Court *Cognizance for Extension of Limitation In re (supra)* has excluded almost two years period from reckoning the period of limitation. Considering the judgment of Hon'ble Apex Court, we hold that ld.CIT(A) has grossly erred in not condoning the delay. We therefore condone the delay in filing of appeal by the assessee before ld.CIT(A).

5. So far as merits of the case are concerned, we notice that assessee has filed the documents which included Development Agreement showing consideration of Rs.63,60,000/- and ld. AO based on the information of very same document has considered the same figure of transaction twice and has made the addition of Rs.1,27,20,000/-. Further, since the said transaction is not a sale of immovable property but is a registered Development Agreement and these details were not filed before ld.AO. We therefore deem it appropriate to restore the issues raised in the instant appeal on quantum addition to the file of ld. Jurisdictional Assessing Officer for necessary adjudication to be carried out after providing reasonable opportunity to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and effective grounds raised by the assessee are allowed for statistical purposes.

6. ITA No.2083/PUN/2025 is against the penalty levied u/s.271(1)(c) of the Act. Since we have already restored the issue on quantum addition to the file of ld. JAO, the issue of levy of penalty being consequential to the addition is also restored to the file of ld. JAO. Impugned order is set aside and



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the effective grounds raised by the assessee against levy of penalty are also allowed for statistical purposes.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 12th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12th November, 2025.
Satish

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.