



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

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

आयकर अपील सं. / ITA Nos.1631 and 1632/PUN/2025
Assessment Year : 2018-19

Dilip Ramchandra Mohite, 240/B, Mohite House, Gen. Thorat Marg, Tarabai Park, Kolhapur-416003 Maharashtra PaN : ABGPM8693Q	Vs.	ACIT, Kolhapur
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Udol Raj Singh
Date of hearing	:	11.11.2025
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. 2018-19 are directed against the order dated 14.08.2024 framed by National Faceless Appeal Centre, Delhi emanating out of Assessment Order dated 06.04.2021 passed u/s.143(3) of the Income Tax Act, 1961 (in short 'the Act').

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

3. We have heard the Id. Departmental Representative and on perusal of the appeals with his assistance, it was brought to notice of the Bench that assessee has filed appeals online and two numbers have been allotted namely ITA



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No.1631/PUN/2025 and 1632/PUN/2025 for the same assessment year. Since both the appeals pertain to the same assessment year, we treat the latter appeal ITA No.1632/PUN/2025 as duplicate and dismiss the same as 'Infructuous'.

4. So far as ITA No.1631/PUN/2025 is concerned, we note that assessee is an individual and income of Rs.1,63,38,430/- declared in the return filed on 28.03.2019. Case selected for Limited Scrutiny under CASS and valid statutory notices u/s.143(2) and 142(1) of the Act were issued. Assessee has provided reply and ld. Assessing Officer made addition of the expenses at Rs.23,85,290/- on the ground that "*assessee has made only partial submission and has not proved that the expenditure incurred is properly accounted or not. In the absence of unsatisfactory explanation, the expenditure of Rs.23,85,290/- is hereby added to the income of the assessee*". Assessee challenged the addition by way of filing appeal before ld.CIT(A) but then failed to avail the opportunities provided by ld.CIT(A). In the circumstance, ld.CIT(A) dismissed the appeal by observing as under :

"8. The appellant has claimed that the expenses amounting to Rs.23,85,290/- made through credit card are duly accounted in the relevant books of accounts. It has also been claimed that most of the payments were made through banking channels and only on 4 occasions, cash was paid. It has also been claimed that on each occasion, cash payment was less than Rs.50,000/-. The appellant has also stated that all relevant documents were also submitted before the AO. I have considered this submission of the appellant. It is seen from the assessment order that the AO has given a categorical finding that requisite documents for substantiating that the payments made through credit card are accounted for in the books, were not submitted before him. During the appellate proceedings, although the appellant has claimed that he filed relevant documents before the AO, but no documentary evidence for same has been furnished before me. In view of the categorical findings of the AO, the claim of the appellant cannot be accepted in the absence of any documentary evidence. Further, the appellant



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has not filed any explanation in spite of repeated opportunities. In the absence of any explanation/evidence, the addition of Rs.23,85,290/- made by the AO is upheld. The grounds no. 1, 2 and 3 raised by the appellant stand DISMISSED.”

5. On going through the above finding, it is ostensible that there is no representation on behalf of the assessee and in absence of filing requisite details as called for, Id.CIT(A) dismissed the appeal *ex parte* qua the assessee. Further, assessee by way of grounds of appeal before this Tribunal assailed that detailed online submission made on 09.03.2021 has not been considered before passing of the assessment order.

6. Under these given facts and circumstances and in the larger interest of justice, we deem it appropriate to afford one more opportunity to the assessee. We therefore remit back all the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication. Assessee is directed to update latest email id and contact detail on ITBA portal. 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 of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, ITA No.1631/PUN/2025 filed by the assessee is allowed for statistical purposes whereas ITA No.1632/PUN/2025 is dismissed as Infructuous.

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



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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.