



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.2105/PUN/2025
Assessment Year 2013-14

Shakil Shakur Bijapure, 36, Yashwantrao Super Market, Shaniwar Peth, Karad, Satara-415110 Maharashtra PAN : ACGPB9332G	Vs.	DCIT, Satara Circle, Satara
Appellant		Respondent

Assessee by	:	Shri Pramod S. Shingte
Respondent by	:	Shri Vinod Pawar (Virtual)
Date of hearing	:	29.10.2025
Date of pronouncement	:	13.11.2025

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 28.07.2025 framed by National Faceless Appeal Centre (NFAC), Delhi emanating out of Assessment Order dated 24.12.2018 passed u/s.143(3) r.w.s.147 of the Income Tax Act, 1961.

2. Assessee has raised following grounds of appeal :

"1. On the facts and the circumstances of the case and in law, lower authorities erred in passing ex-parte order and erred in deciding the issue only on the basis of material available with them, this action is being violative of principal of natural justice. Your appellant prays for granting opportunity of hearing before lower authorities.

Without prejudice to the above grounds of appeal, following grounds are also taken on merit,



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2. On the facts and in the circumstances of the case and in law a learned Assessing officer has not applied his mind and added the income wrongly in the year which it relates rather that the income for which it is declared

3. On the facts and in the circumstances of the case and in law a learned Assessing Officer erred making addition on account of declaration made under IDS. Income declared in IDS cannot be taxed in the year if the income relates hence there should not be any income escapement as assessment proceeding u/s 143(3) has already been completed in this case and Assessing officer has already verified the details of the assessee.

4. On the facts and in the circumstances of the case and in law a learned Assessing officer has never shown any papers on what basis the Rs.8,50,000/- has been added. Which is the evidence used against the Assessee.

Your appellant prays for deletion of entire addition. Your appellant craves for to add, alter amend, modify, delete any or all grounds of appeal before or during the course of hearing in the interest of natural justice.

3. We will first take up Ground No.1 raised by the assessee though which assessee has stated that ld.CIT(A) erred in passing *exparte* order without giving proper opportunity and has further prayed for granting an opportunity of hearing before the lower authorities.

4. Ld. Departmental Representative raised no objection if the issue is restored to the file of ld.CIT(A) for afresh adjudication.

5. We have heard the rival contentions and perused the record placed before us. We note that the assessee is an individual and filed return of income for A.Y. 2013-14 on 27.03.2015 declaring income of Rs.3,25,24,945/-. Case selected for scrutiny and in the assessment order framed u/s.143(3) of the Act income assessed at Rs.3,44,02,530/-. Ld. AO after reopening the assessment u/s.147 of the Act



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concluded the reassessment proceedings by making couple of additions namely :

“(i) That the assessee had declared income in the Income Declaration Scheme, 2016 at Rs.3,25,24,944/- on account of advance credits appearing in the books of accounts not payable and not paid due taxes. Hence, amount of Rs.3,15,16,221/- appearing in the books has been made as an addition u/s.68 of the Act and Rs.8,50,000/-

(ii) That the assessee has received an amount of Rs.8,50,000/- on account of cancellation of land deal and the same has not been offered by the assessee in the return of income.”

6. Against the additions assessee preferred appeal before ld.CIT(A) but the assessee failed to succeed. Dissatisfied assessee is now in appeal before this Tribunal.

7. Before us, ld. Counsel for the assessee has raised specific Ground No.1 praying for granting one more opportunity to go before ld.CIT(A) to place various other material evidence to prove that the impugned addition is called for.

8. Under the given facts and circumstances, considering the prayer made by ld. Counsel for the assessee and adopting justice oriented approach, we deem it to afford one more opportunity to the assessee. In view thereof, without dwelling into merits of the case, the issues raised in the instant appeal are remitted back to the file of ld.CIT(A) for afresh adjudication. Needless to mention that in the set aside proceedings ld.CIT(A) shall afford reasonable opportunity to the assessee. Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to



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remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

9. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 13th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th 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.