

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &  
SHRI VIJAY BHAMORE, JUDICIAL MEMBER

I.T.A.No.1047/PUN/2025  
(Assessment Year : 2015-16)

Jagdish Dattatrya Aradhya, 1 Madhav, Deshpande Galli Latur, Lathur, Maharashtra  PAN : AVJPA 8005 B  (Appellant)	vs.	ITO, Ward-1, Lathur       (Respondent)
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For Assessee :	None
For Revenue :	Shri Uodol Raj Singh, DR

Date of Hearing :	12.11.2025
Date of Pronouncement :	14.11.2025

**ORDER**

**PER : MANISH BORAD, AM**

This appeal at the instance of the assessee is directed against the order of National Faceless Appeal Centre (NFAC)/ Commissioner of Income Tax (Appeals), Delhi [**"CIT(A)"**] dated 13/03/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**) for the Assessment Year (**AY**) 2015-16.

2. When the case called for, none appeared on behalf of the assessee. In the past also, the assessee failed to appear on the date of fixed for hearing on 14/08/2025. We, therefore,

proceed to adjudicate the appeal with the assistance of Ld. Departmental Representative (DR) and the documents available on record.

3. On perusal of the record indicates that during the course of appellate proceedings before the Ld.CIT(A), the assessee failed to furnish any written submissions in support of his claim. Pursuant thereto, Ld.CIT(A) has dismissed the assessee's appeal by confirming the order of the Assessing officer (AO). Ld. DR raised no strong objection if the issues raised in the instant appeal are restored to the file of the Ld.CIT(A) for one more round of adjudication.

4. We have heard ld. DR and perused the records placed before us. We observe that the assessee is an individual and has not filed return of income for the A.Y. 2015-16. Based on the information about purchase of immovable property and deposit of cash, re-assessment proceedings u/s. 147 have been carried out after service of valid statutory notices. The assessee opted for not appearing before the AO. Resultantly, best judgment assessment u/s. 144 r.w.s. 147 of the Act has been completed by the AO on 29/02/2024 making various additions and assessed the total income at Rs. 83,37,502/-.

5. The assessee challenged the said additions made by the AO in the appeal before the Ld.CIT(A) on 30/03/2024. The assessee, who has claimed to be a salaried employee working

with RDC Concrete (India) P. Ltd., did not furnish any explanation/submission in support of his grounds of appeal. The Ld.CIT(A) after reproducing the assessment order as well as statements of facts, finally concluded the appellate proceedings confirming the action of the AO.

5.1 Before us, learned counsel for the assessee has raised as many as 10 grounds of appeal and in ground No.1, the prayer of the assessee is to set aside the issues to the file of the AO for conducting assessment proceedings afresh. We note that the AO has given sufficient opportunity to the assessee and the assessee has not responded to the 07 notices issued during the period 07/04/2022 to 01/01/2024. Even before the Ld.CIT(A) also, assessee failed to make compliance.

5.2 However, considering the prayer of the assessee and also in the larger interest of justice, we deem it appropriate to afford one more opportunity to the assessee and remit back the issues raised in the instant appeal to the file of Ld.CIT(A) for fresh adjudication. If needed Ld.CIT(A) may call for a remand report from the Jurisdictional Assessing Officer. Needless to mention that Ld.CIT(A) shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law as contemplated u/s. 250(6) of the Act. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless required for

reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 14.11.2025.

Sd/-  
[VINAY BHAMORE]  
JUDICIAL MEMBER

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Pune, Dated 14<sup>th</sup> November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,  
ITAT, Pune.