

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

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

I.T.A.No. 1724/PUN/2025
(Assessment Year 2015-2016)

Kalpana Ravish Maru, S.No. 315, BI No.3, Pitam, Near SBI Bank, Malegaon, Maharashtra PAN : BQBPM 6349 E (Appellant)	vs.	ITO, Ward-1, Malegaon (Respondent)
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For Assessee :	Shri Dhiraj Dandgaval, CA
For Revenue :	Shri Uodol Raj Singh, DR

Date of Hearing :	13.11.2025
Date of Pronouncement :	19.11.2025

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 15/05/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**), which is arising out of assessment order u/s.147 r.w.s. 144 r.w.s. 144B of the Act, dated 15/02/2023 for the Assessment Year (**AY**) 2015-16.

2. The assessee has raised five grounds of appeal, in which effectively legal issue has been raised in ground No.1 challenging the validity of assumption of jurisdiction u/s. 148 of the Act, and on merits, ground Nos. 2 to 4 have been raised against the additions on account of unexplained cash deposits and unexplained investment, totaling to Rs. 2,01,66,744/- .

3. At the outset, learned counsel for the assessee submitted that Ld.CIT(A) has dismissed the assessee's appeal on account of non-compliance and requested for providing one more opportunity.

4. On the other hand, Ld. Departmental Representative (DR) supported the order of the Ld.CIT(A).

5. We have heard rival contentions and perused the records placed before us. We observe that the assessee is an individual and declared income of Rs. 40,520/- in the return of income for the A.Y. 2015-16 filed on 12/03/2022. Based on certain information about cash deposits and purchase of immovable property, re-assessment proceedings u/s. 147 of the Act carried-out after issuance of notice u/s. 148 of the Act. However, assessee failed to respond, resulting into best judgment assessment u/s. 144 of the Act passed by the Ld.AO after making additions of Rs. 2,01,26,224/- and assessed the income at Rs. 2,01,66,744/-.

6. Aggrieved by the order of Ld.AO, assessee filed an appeal before the Ld.CIT(A) on 21/04/2023, but failed to respond to the notices fixing the date of hearing on 09/01/2025, 27/01/2025, 23/04/2025 & 13/05/2025. Due to such non-compliance, Ld.CIT(A) affirmed the action of the Ld.AO.

7. Before us, the prayer has been made for affording one more opportunity to go before the Ld.CIT(A). In the larger interest of justice and being fair to both the parties, we deem it proper to remit back all the issues raised in the instant appeal to the file of the Ld. CIT(A). Admittedly, the legal issue has been raised for the first time before this Tribunal. The Hon'ble Delhi High Court in the case of *Divine Infra Company Private Limited v. CIT* (2025) 171 taxman.com 92 has held that the Tribunal has no jurisdiction to proceed to decide the ground which did not arise from the impugned order passed by the first appellate authority irrespective of such ground was raised in first appeal or not. However, since the legal issue goes to the root cause to the impugned additions, we in the light of the judgment of the Hon'ble Apex Court in the case of *National Thermal Power Co. Ltd. Vs. CIT* (1998) 229 ITR 383 (SC), admit the legal issue and remit back all the issues raised in the instant appeal to the file of the Ld.CIT(A) for necessary adjudication as contemplated u/s. 250(6) of the Act. 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. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 19.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 19th 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.