

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

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

आयकर अपील सं. / ITA Nos.1739 to 1742/PUN/2025  
निर्धारण वर्ष / Assessment Years : 2013-14 to 2016-17

Yashwant Namdev Pawar, At Post Navraswad Karnal, Karlal Dist Sangli, Sangli- 416416. PAN : BKEPP5877P	Vs.	ITO, Ward-1, Sangli.
Appellant		Respondent

Assessee by : Shri Umeshkumar M. Mali  
Revenue by : Shri Umesh Phade

Date of hearing : 03.09.2025  
Date of pronouncement : 20.11.2025

**आदेश / ORDER**

**PER BENCH :**

The above captioned four appeals filed by the assessee are directed against the separate orders dated 16.10.2024 passed by Ld. CIT(A)/NFAC for the assessment years 2013-14 to 2016-17 respectively.

2. There is delay in filing of the present appeals. We are satisfied with the reasons mentioned in the application for

condonation of delay duly supported by an affidavit that the applicant was prevented by sufficient cause for not filing the appeals within the prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate the appeals.

3. Since the identical facts and common issues are involved in all the above captioned four appeals of the assessee, we proceed to dispose of the same by this common order.

4. First we shall take up the appeal of the assessee in ITA No.1739/PUN/2025 for A.Y. 2013-14 for adjudication.

**ITA No.1739/PUN/2025, A.Y. 2013-14 :**

5. The assessee has raised the following grounds of appeal :-

*“1) GROUND No.1*

*On the facts in the circumstances of the case and in law the learned Assessing Officer erred in initiating the reassessment proceeding under section 147 of the IT Act, 1961, on the basis of information gathered during the search conducted on 26-05-2017, therefore the action is illegal as the proceedings ought to have been initiated u/s 153C, therefore consequential order passed is bad in law and deserves to be struck down.*

*1.1) There was search action on M/s Sri Renukamata Multi State Urban Co-operative Credit Society Limited*

*1.2) Case of the appellant has been reopened on the basis of information collected from this search*

*1.3) On the same matter (Cases Reopened from search matter of M/s Sri Renukamata Multi State Urban Co-operative Credit Society Limited) Hon Pune ITAT has quashed the*

*assessment Vijaykumar Mangilalji Chordiya proceedings  
No.1075/PUN/2024 Assessment Year: 2013-14*

*Prayer*

*I Most humbly pray that learned Assessing officer issued Notice U/s 148 is without authority of law, hence The order passed needs to be quashed.*

*2) GROUND No.2*

*On the facts and circumstances of the case and in law, the Ld. Authorities erred in making addition of Rs. 2,28,68,119/- U/s 69A Being entire credit in bank account without giving natural justice to the case.*

- 2.1) During the year under consideration assessee was dealing in soyabean, his average margin in total turnover was 0.30 % of total receipt*
- 2.2) From the Bank account statement also it becomes clear that nearabout same amount has been debited from that bank account*

*Prayer*

*I Most humbly pray that learned Assessing officer has not given any natural justice to the case and order has been passed without following mandate of law, hence The order passed needs to be quashed.*

*3) GROUND No.3*

*The appellant craves leave to add/amend or alter any of the above grounds of Appeal.”*

6. Facts of the case, in brief, are that the assessee is an individual engaged in the business of trading of soya seeds, grains etc and has furnished its return of income on 03.08.2013 declaring total income of Rs.2,55,580/-. On the basis of information that the assessee has deposited substantial cash of Rs.2,28,68,119/- in his account

maintained with Shri Renukamata Multi State Urban Cooperative Credit Society Limited, the case of the assessee was reopened u/s 147 and notice u/s 148 of the Act was issued to the assessee. The assessee has not furnished any return in response to the above said notice issued u/s 148 of the Act. Subsequently, notice u/s 142(1) and show cause notice were issued to the assessee along with questionnaire. In the absence of any reply from the side of the assessee, the Assessing Officer completed the assessment proceedings u/s 147 r.w.s. 144 r.w.s. 144B of the Act by determining total income at Rs.2,31,23,700/- as against the income returned by the assessee at Rs.2,55,580/-. The above assessed income includes addition u/s 69A of the Act of Rs.2,28,68,119/- as unexplained money deposited in Shri Renukamata Multi State Urban Cooperative Credit Society Limited.

7. Being aggrieved with the above assessment order, the assessee preferred an appeal before Ld. CIT(A)/NFAC. Since the appeal was filed belatedly i.e. with a delay of 176 days, Ld. CIT(A)/NFAC did not condone the delay and without going into merits of the case dismissed the appeal filed by the assessee.

8. It is this order against which the assessee is in appeal before this Tribunal.

9. Ld. AR appearing from side of the assessee submitted before us that the order passed by Ld. CIT(A)/NFAC is unjustified. Ld. AR further submitted that the erstwhile counsel of the assessee prepared an email at the time of registration of his PAN Number and the password was not known to the assessee and therefore the assessee was not having any knowledge of the notices issued by the Assessing Officer and could not know that such an order has been passed in his case. Ld. AR submitted that as soon as the assessee came to know about the *ex-parte* order, he immediately contacted a consultant who prepared and furnished the appeal, however with a delay of 176 days. All these facts were brought in the knowledge of Ld. CIT(A)/NFAC, however Ld. CIT(A)/NFAC was not convinced and dismissed the appeal on the ground of delay without going into merits of the case. Ld. AR accordingly requested before the Bench to set-aside the order passed by Ld. CIT(A)/NFAC and further requested to direct Ld. CIT(A)/NFAC to condone the delay & decide the appeal on merits of the case.

10. Ld. DR appearing from the side of the Revenue relied on the orders passed by the subordinate authorities, however did not oppose the request of the assessee to remand the matter back to the file of Ld. CIT(A)/NFAC for deciding the appeal afresh.

11. We have heard Ld. Counsels from both the sides and perused the material available on record including the paper book furnished by the assessee. In this regard, we find that admittedly the appeal was filed belatedly before Ld. CIT(A)/NFAC, however the reasons for delayed filing of appeal were sufficiently explained, which were not considered sufficient by Ld. CIT(A)/NFAC and the appeal was dismissed on the ground of delay without going into merits of the case. Considering the totality of the facts of the case, we are of the considered opinion that the appellant was prevented by reasonable cause in not filing the appeal within the prescribed time limit & Ld. CIT(A)/NFAC ought to have decided each & every ground raised by the assessee after condoning the delay. Accordingly, we deem it appropriate to set-aside order passed by Ld. CIT(A)/NFAC and remand the matter back to him with a direction to condone the delay and decide appeal afresh as per fact and law after providing

reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard and to produce relevant documents/evidences/explanation in support of grounds of appeal without taking any adjournment under any pretext, otherwise Ld. CIT(A)/NFAC shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

12. In the result, the appeal filed by the assessee in ITA No.1739/PUN/2025 for A.Y. 2013-14 is allowed for statistical purposes.

**ITA Nos.1740 to 1742/PUN/2025,**  
**A.Ys. 2014-15 to 2016-17 :**

13. Since the facts and issues involved in the appeal of the assessee for the assessment year 2013-14 are identical to the facts of the case for assessment years 2014-15 to 2016-17, therefore, our decision in ITA No.1739/PUN/2025 for A.Y. 2013-14 shall apply *mutatis mutandis* to the remaining appeals of the assessee in ITA Nos.1740 to 1742/PUN/2025 for A.Ys. 2014-15 to 2016-17.

Accordingly, the remaining appeals of the assessee in ITA Nos.1740 to 1742/PUN/2025 for A.Ys. 2014-15 to 2016-17 are also allowed for statistical purposes.

14. To sum up, all the above captioned four appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 20<sup>th</sup> day of November, 2025.

Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-  
(VINAY BHAMORE)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 20<sup>th</sup> November, 2025.

*Sujeet*

**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, "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.