

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

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

I.T.A.No.2119/PUN/2025
(Assessment Year 2017-2018)

Shivkant Sakharam Mohite, 215 Hatnur, Kannad, Aurangabad, Maharashtra. PAN : CCYPM 7778 R	vs.	ITO, Ward-1(1), Aurangabad.
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri Milind Debaje, JCIT (<i>virtual</i>)

Date of Hearing :	19.11.2025
Date of Pronouncement :	24.11.2025

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 12/04/2024 passed under section 250 of the Income Tax Act, 1961 (**"Act"**), which is arising out of assessment order u/s.144 of the Act, dated 23/12/2019 for the Assessment Year (**AY**) 2017-18.

2. Registry has informed that the present appeal is time barred by 438 days. Application for condonation of delay has been furnished and one of the major reasons for the delay is that taxation matters, which were being looking after by the Tax Consultant, who was only aware about the user ID & password. Since the assessee is stated to be engaged in agricultural activities and lives in village was not informed about notices sent on the email. We, on going through the reasons observe that the assessee has been prevented from filing the appeal in time due to sufficient cause and, admittedly due to new technological advancements, most of the assessees are still not educated to deal with such electronic mode of communication. We, therefore, taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), hereby condone the delay of 438 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

3. When the case called for, none appeared on behalf of the assessee. On the last date of hearing fixed on 09/10/2025 also, none appeared. On perusal of the record, we notice that the assessee has furnished various documents with this

appeal. We, therefore, proceed to adjudicate the appeal *ex-parte qua* assessee and with the assistance of Ld. Departmental Representative (DR) and available on records.

4. Ld. DR, at the outset, submitted that assessee has neither participated in the assessment proceedings nor complied to the notices issued by the Ld.CIT(A) and therefore, findings of the Ld.CIT(A) deserves to be confirmed.

5. We have heard ld. DR and perused the records placed before us. We observe that the assessee is an individual and based on the information about cash deposit of Rs.14,99,000/- during the demonetization period, Ld.AO issued notice u/s. 142(1) of the Act directing the assessee to file return, but due to non-compliance by the assessee, Ld.AO concluded the proceedings as a best judgment assessment u/s. 144 of the Act making addition of Rs. 14,99,000/-.

6. Aggrieved with the addition made by the Ld.AO, assessee preferred appeal before the Ld.CIT(A), but failed to appear on the dates given for hearing, of which, few fall during Covid-19 restricted period. We also observe that Ld.AO has treated the return of the assessee filed for A.Y. 2017-18 on 18/07/2019 as invalid return without giving any reason. It is also noticed that in the income tax return assessee has shown the agricultural income of Rs. 15,06,945/- along with interest income of Rs. 1,742/-. In the appeal set from page Nos.

46-55, the assessee has enclosed various details exhibiting carrying out of the agricultural activities and sale of agricultural produce and such details also includes ledger account of Sustainable Agro-commercial Finance Ltd. which is a loan account in the name of assessee and meant for agriculturists. Details have also been filed for the sale of agricultural produce. All these documents *prima-facie* indicate that assessee is indulged into agricultural activities and also earned income therefrom.

7. Considering the facts and circumstances of the case, we deem it appropriate to restore all the issues raised in the instant appeal to the file of ld. Jurisdictional Assessing Officer (JAO) for carrying out *denovo* assessment proceedings after duly considering the documents to be filed by the assessee in support of his claim of earning agricultural income and also to explain the source of alleged cash deposits to the satisfaction of the Ld. JAO and thereafter Ld.AO shall decide in accordance with law. Needless to mention that ld. JAO shall afford reasonable opportunity of hearing to the assessee before framing assessment order. Assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause and file all the necessary details called for by the ld. JAO. Thus, impugned orders are hereby

set aside and effective grounds of appeals 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 24.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 24th November, 2025
vr/-

Copy to

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

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.