



आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH,  
PUNE

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

आयकर अपील सं. / ITA No.2431/PUN/2025  
निर्धारण वर्ष / Assessment Year: 2019-2020

Vipul Kumar Tulsian, F 1203, Patel Heritage, Kharghar, Sector 7, Navi Mumbai, Navi Mumbai- 410210  PAN-AACPT4841L	Vs	ITO Ward 5, Panvel
Appellant		Respondent

Assessee by	:	Shri Chintan Shah (Virtual)
Revenue by	:	Shri Umesh Phade- Addl.CIT
Date of hearing	:	24.11.2025
Date of pronouncement	:	27.11.2025

**आदेश/ORDER**

**PER DR.MANISH BORAD, ACCOUNTANT MEMBER :**

This appeal at the instance of the assessee is directed against the order of Ld. CIT(A) NFAC, Delhi dated 22.04.2025 framed u/s 250 of the Income Tax Act, 1961 for A.Y. 2019-20 which is arising out of order passed u/s 147 r.w.s. 144 of the Act dated 24.03.2024.

2. Registry has informed that the instant appeal is time barred by 109 days. Application for condonation of delay alongwith an affidavit is placed on record. Main reason for delay is due to change of address of the assessee who has shifted from Bengaluru to Navi Mumbai and due to change of jurisdiction and not informing the change of address on the

PAN data base delay in filing the appeal has arisen. We note that the delay is not intentional. We therefore taking a justice oriented approach and placing reliance on the judgement of the *Hon'ble Apex Court* in the case of *Collector, Land Acquisition vs. Master Katiji and Others(1987) 167 ITR 471(SC) (Supreme Court)* and in the case of *Inder Singh Vs State of Madhya Pradesh judgement dated 21.03.2025 (2025) INSC 382*) condone the delay of 109 days and admit the appeal for adjudication.

3. At the outset Ld. Counsel for the assessee fairly accepted that due to non compliance to the notice issued by Ld. CIT(A), the appeal of the assessee has been dismissed by Ld. CIT(A). He prayed for one more opportunity to go before Ld. CIT(A).

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

5. We have heard Ld. CIT(A) and perused the record placed before us. We observe that the assessee is an individual and did not file the return of income for A.Y. 2019-20. Based on the specific information about various transactions relating to receipt of rent and payments received against contract work reflected in Form No. 26 AS under the details of Tax deducted at source. Ld. Assessing Officer (AO) after validly serving the statutory notice carried out the reassessment proceedings u/s 147 of the Act. The assessee responded partially and Ld. AO concluded the reassessment proceedings passing a best judgement assessment and made additions amounting to Rs. 4,14,37,363/- Assessee challenged the addition before Ld. CIT(A) but subsequently failed to file the reply on the given date of hearing. As a result Ld. CIT(A) dismissed the assessee's appeal for non compliance and affirmed the order of the Ld. AO.

6. Considering the prayer made by Ld. Counsel for assessee and also observing that Ld. CIT(A) has dismissed the assessee's appeal in *limine* without discussing the merits of the case and passing a non-speaking order, find it appropriate and also in larger interest of justice to remit back the issues raised on merits to the file of Ld. CIT(A) for afresh adjudication as contemplated u/s 250(6) of the Act. Needless to mention that proper opportunity of hearing shall be granted to the assessee. Assessee is also directed to 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.

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

Order pronounced on this 27<sup>th</sup> day of November, 2025.

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated: 27<sup>th</sup> November, 2025.

*Neeta*

**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, "बी बेंच,  
पुणे /DR, ITAT, "B" Bench, Pune.
5. गार्ड फाइल /Guard File.

आदेशानुसार /BY ORDER

वरिष्ठ निजी सचिव /Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे /ITAT, Pune