



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

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

आयकर अपील सं. / ITA No.2135/PUN/2025  
Assessment Year : 2015-16

Sanjay Champalal Jaiswal, At Post Hadsani, Mahur, Tq Mahur, Nanded-Waghala-431721 Maharashtra PAN : AWLPJ7783Q	Vs.	Income Tax Officer, Ward-1, Nanded
Appellant		Respondent

Appellant by	:	Shri Govinda Prasad Mundada (Virtual
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	04.11.2025
Date of pronouncement	:	27.11.2025

**आदेश / ORDER**

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

The captioned appeal at the instance of assessee pertaining to A.Y. 2015-16 is directed against the order dated 18.07.2025 framed by National Faceless Appeal Centre, Delhi arising out of Assessment Order dated 29.03.2023 passed u/s.147 r.w.s.144 of the Income Tax Act, 1961.

2. Assessee has raised as many as eight grounds of appeal, however, with the assistance of both the sides, we on perusal of the impugned order notice that assessee failed to respond to the three notices of hearing issued by Id.CIT(A) on 11.12.2024, 26.05.2025 and 25.06.2025 and Id.CIT(A) has dismissed the appeal *ex parte* qua assessee and has affirmed the order of the Assessing Officer. There is no dispute at the end of both the



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sides that in absence of any representation of the assessee during the course of appellate proceedings the impugned order has been passed.

3. We have heard the rival contentions and perused the record placed before us. We note that the assessee is an individual and did not file return of income for A.Y. 2015-16. Based on the information about cash deposits of Rs.2,25,64,860/- in the account maintained with Shri Ranuka Mata Multi State Urban Cooperative Credit Society Limited during F.Y. 2014-15, assessee's case selected for scrutiny and valid notices u/s.142(1) of the Act issued but the assessee failed to comply. Thereafter, ld. Assessing Officer concluded the proceedings as Best Judgment Assessment and made addition of Rs.2,25,64,860/-. Assessee preferred appeal before ld.CIT(A) and raised various grounds on merit along with legal ground challenging the validity of notice u/s.148 of the Act. We notice that during the course of appellate proceedings assessee failed to respond and could not submit any details/written submissions along with documentary evidence in support of its grounds of appeal. Ld.CIT(A) following the principle "*Vigilantibus Et Non Dormientibus Jura Sub Veniunt*" and judgment of Hon'ble Madhya Pradesh High Court in the case of *Estate of Late Tukojirao Holkar Vs. CWT 223 ITR 480* and the judgment of Hon'ble Apex Court in the case of *CIT Vs. B.N. Bhattacharjee & Another 118 ITR 461* and others completed the proceedings *exparte qua* assessee and affirmed the order of Assessing Officer.

4. Before us, ld. Counsel for the assessee has submitted that in view of settled judicial precedents assessee deserves to



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succeed on the legal grounds and also on the strength of the facts could succeed on merits as well. For this, a prayer has been made to provide one more opportunity to go before ld.CIT(A).

5. We on considering the fact that assessee would have been prevented from 'sufficient cause' to file details before ld.CIT(A) and in the larger interest of justice deem it appropriate to restore all the issues raised in the instant appeal to the file of ld. CIT(A) for afresh adjudication and to pass a speaking order as contemplated u/s.250(6) of the Act. Needless to mention that ld.CIT(A) shall afford reasonable opportunity to the assessee. Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal filed by 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.  
*Satish*



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**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.