



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

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

आयकर अपील सं. / ITA No.1101/PUN/2025
Assessment Year : 2015-16

Balwant Vasantrav Jadhav, At Post Antapur, Baglan, Nashik 423302, Maharashtra PAN :AQEPJ5033C	Vs.	Income Tax Officer, Ward-3(1), Nashik
Appellant		Respondent

Appellant(s) by	:	None
Respondent by	:	Shri Udol Raj Singh
Date of hearing	:	10.11.2025
Date of pronouncement	:	27.11.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2015-16 is directed against the order dated 26.02.2025 framed by National Faceless Appeal Centre emanating out of Assessment Order dated 22.03.2023 passed u/s.147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961.

2. When the case called for, none appeared on behalf of the assessee. We therefore proceed to adjudicate the appeal with the assistance of ld. Departmental Representative and available material records.

3. We have heard the ld. Departmental Representative and perused the record placed before us. We notice that the assessee is an individual and assessment for A.Y. 2015-16 has been completed on 22.03.2023 u/s.147 r.w.s.144 r.w.s.144B of the Act wherein certain additions were made. Assessee



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challenged these additions in the appeal filed before Id.CIT(A) but the same was instituted on 16.09.2023, i.e. with a delay of 148 days. Though the assessee mentioned the reasons for delay in Form No.35, Id.CIT(A) dismissed the appeal *in limine*. The reasons mentioned in Form No.35 are as follows :

“A delay of 147 days has occurred in filing the appeal. The appellant assessee is 12th pass only and has little knowledge about the income tax laws and rules. He is not computer savvy also. He has no idea of about assessment order and various penalty proceedings initiation. A letter dated 17/08/2023 issued by the department was received by him then only he approached to Ulhas Borse & Co. of Nashik where he was explained about the delay in filing appeal and advised to file appeal against the assessment order. The delay has occurred on which the appellant had no control. Therefore, your honour is humbly and respectfully prayed to kindly condone the delay.”

4. On perusal of the above reasons, we observe that the delay in filing of the appeal before Id.CIT(A) is not intentional and assessee would not have gained anything by filing the appeal with a delay. We therefore in light of judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay in filing of the appeal before Id.CIT(A) and admit the appeals for adjudication.

5. However, since Id.CIT(A) has not decided the appeal on merits, we deem it appropriate to remit back all the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication as contemplated u/s.250(6) of the Act in light of judgment of Hon'ble Bombay High Court in the case of *PCIT (C) vs. Premkumar Arjundas Luthra (HUF) (2017) 297 CTR 614*



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(Bombay) wherein it was held that Id.CIT(A)/NFAC is obliged to dispose of the appeal on merits even in an *ex parte* order. Needless to mention that Id.CIT(A) shall afford reasonable opportunity of hearing 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 of the assessee is allowed for statistical purposes.

Order pronounced on this 27th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 27th November, 2025.
Satisb

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, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.