

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
Ms. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.808/PUN/2025  
Assessment year : 2012-13**

Dattatray Mahadev Tupe Flat No.506, Aspire Tower B 12, Amanora City, Hadapsar, Pune – 411028	<b>Vs.</b>	ITO, Ward-14(2), Pune
<b>PAN: ADYPT5448E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri D R Barve  
Department by : Shri A D Kulkarni  
Date of hearing : 27-11-2025  
Date of pronouncement : 27-11-2025

**ORDER**

**PER R.K. PANDA, VP:**

This appeal filed by the assessee is directed against the order dated 16.12.2024 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2012-13.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the Ld. CIT(A) / NFAC in dismissing the appeal filed by the assessee due to non-prosecution.

3. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income for the impugned assessment year. Information was available with the Assessing Officer that the assessee along with other co-owners had purchased an immovable property for a total consideration of Rs.1,00,00,000/-

and made cash deposit of Rs.3,00,000/- in his bank account with Janaseva Sahakari Bank. Accordingly, the case of the assessee was reopened by invoking the provisions of section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') after taking prior approval of the competent authority. Thereafter, statutory notice u/s 148 of the Act was issued to the assessee on 31.03.2019 which was duly served upon him. However, the assessee did not file any return in response to the notice issued u/s 148 of the Act. The various notices issued subsequently u/s 142(1) of the Act were also remained un-complied with. The Assessing Officer, therefore, completed the assessment u/s 147 r.w.s. 144 of the Act by determining the total income of the assessee at Rs.53,00,000/-.

4. Since the assessee did not respond to the statutory notices issued by the Ld. CIT(A) / NFAC, the Ld. CIT(A) / NFAC dismissed the appeal filed by the assessee for want of prosecution.

5. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

6. The Ld. Counsel for the assessee submitted that no communication was received in the e-mail ID provided by the assessee in Form No.35 for which the assessee could not respond to any of the notices issued by the office of the Ld. CIT(A) / NFAC. He submitted that in the interest of justice, the assessee should be given an opportunity to substantiate his case by filing the requisite details.

7. The Ld. DR on the other hand while strongly opposing the arguments of the Ld. Counsel for the assessee, however, submitted that he has no objection if the matter is restored to the file of the Ld. CIT(A) / NFAC with a direction to grant one final opportunity to the assessee.

8. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. We find due to non-compliance to the statutory notices issued by the Assessing Officer, he completed the assessment u/s 147 r.w.s. 144 of the Act determining the total income of the assessee at Rs.53,00,000/-. Since the assessee did not respond to any of the statutory notices issued by the office of the Ld. CIT(A) / NFAC, he dismissed the appeal for want of prosecution. It is the submission of the Ld. Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate his case by filing the requisite details before the Ld. CIT(A) / NFAC. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of Ld. CIT(A) / NFAC with a direction to grant one final opportunity to the assessee and decide the issue in accordance with law after providing due opportunity of being heard to the assessee. The assessee is also hereby directed to submit the requisite details before the Ld. CIT(A) / NFAC on the appointed date without seeking any adjournment under any pretext, failing which the Ld. CIT(A) / NFAC is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

9. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court at the conclusion of hearing itself i.e. on 27<sup>th</sup> November, 2025.

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER  
पुणे Pune; दिनांक Dated : 27<sup>th</sup> November, 2025  
GCVSR

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	28.11.2025		Sr. PS/PS
2	Draft placed before author	28.11.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			