

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

**BEFORE JUSTICE (RETD.) C V BHADANG, PRESIDENT
AND
SHRI R. K. PANDA, VICE PRESIDENT**

**ITA Nos.1057 & 1053/PUN/2025
Assessment years : 2022-23 & 2023-24**

BVG Developers Sant Tukaram Vyapar Sankul Pradhikaran, Nigdi, Pune – 411044 PAN: AAQFB0396J (Appellant)	Vs.	DCIT, Circle-8, Pune (Respondent)
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Assessee by : Ms. Gauri S Manjrekar
Department by : Shri A D Kulkarni
Date of hearing : 24-11-2025
Date of pronouncement : 24-11-2025

ORDER

PER R.K. PANDA, VP:

The above 2 appeals filed by the assessee are directed against the separate orders dated 26.02.2025 of the Ld. Addl/JCIT(A)-1, Kolkata relating to assessment years 2022-23 and 2023-24. Since identical grounds have been raised by the assessee in both the appeals, therefore, for the sake of convenience, these were heard together and are being disposed of by this common order.

ITA No.1057/PUN/2025 (A.Y. 2022-23)

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the Ld. Addl/JCIT(A) in confirming the

order of the CPC disallowing the claim of TDS of Rs.15,69,603/- as reflected in 26AS.

3. Facts of the case, in brief, are that the assessee is a partnership firm engaged in the business of construction of residential and commercial projects. It filed its return of income on 30.09.2022 declaring total income at Rs.54,34,100/-. The CPC in the intimation passed u/s 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') disallowed the claim of TDS of Rs.15,69,603/- on the ground that the corresponding receipts in respect of such TDS were not taken in the relevant financial year. Accordingly, the CPC raised a demand along with interest as per Rule 37BA. The assessee filed a rectification application before the CPC which was rejected. Thereafter, the assessee filed an appeal before the Ld. Addl/JCIT(A), who dismissed the same on account of non-appearance.

4. Aggrieved with such order of the Ld. Addl/JCIT(A), the assessee is in appeal before the Tribunal.

5. The Ld. Counsel for the assessee submitted that the receipt was an advance payment which was credited to the books as a liability i.e. advance from customers and the corresponding revenue was recognized on the completion of the project in assessment years 2024-25 and 2025-26 and due taxes have been paid. Referring to various pages of the paper book, he submitted that the assessee has not claimed any

TDS of assessment year 2022-23 again in the assessment year in which corresponding receipts are offered for tax i.e. assessment years 2024-25 and 2025-26. He submitted that he has no objection if the matter is restored to the file of the Ld. Addl/JCIT(A) for fresh adjudication since he has passed an *ex-parte* order.

6. The Ld. DR on the other hand heavily supported the order of the Ld. Addl/JCIT(A).

7. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. Addl/JCIT(A) and the paper book filed on behalf of the assessee. It is an admitted fact that due to non-compliance to the statutory notices issued by the Ld. Addl/JCIT(A), he dismissed the appeal for want of prosecution. It is the submission of the Ld. Counsel for the assessee that in the interest of justice the assessee should be given one final opportunity to substantiate its case by filing the requisite details before the Ld. Addl/JCIT(A). 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 the Ld. Addl/JCIT(A) with a direction to decide issue as per fact and law after giving due opportunity of being heard to the assessee. The assessee is also hereby directed to participate in the appeal proceedings and submit the requisite details before the Ld. Addl/JCIT(A) on the appointed date without seeking any adjournment under any pretext, failing which the Ld. Addl/JCIT(A) 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.

ITA No.1053/PUN/2025 (A.Y. 2023-24)

8. After hearing both sides we find the grounds raised by the assessee are identical to the grounds raised in assessment year 2022-23. We have already decided the issue and the matter has been restored to the file of the Ld. Addl/JCIT(A) with a direction to decide the issue afresh. Following similar reasonings, we allow the grounds raised by the assessee for statistical purposes.

9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court at the conclusion of hearing itself i.e. on 24th November, 2025.

Sd/-
(JUSTICE (RETD.) C.V. BHADANG)
PRESIDENT

पुणे Pune; दिनांक Dated : 24th 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	27.11.2025		Sr. PS/PS
2	Draft placed before author	27.11.2025		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			