



IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH,
PUNE

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

आयकर अपील सं / ITA No.2081/PUN/2025
निर्धारण वर्ष /Assessment Year: 2020-21

Deepak Vasant Marane, Plot No. 84 Ganpati Nagar, Taloda Road, Nandurbar-425412 Maharashtra PAN-AHJPM4976D	Vs.	ITO, Ward-6(3), Pune
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

Assessee by:	Shri Sandeep Lodha (through Virtual)
Department by:	Shri Milind Debaje-JCIT (Virtual)
Date of hearing:	18-11-2025
Date of Pronouncement:	23-12-2025

आदेश / ORDER

PER VINAY BHAMORE, J.M.:-

This appeal at the instance of assessee is directed against the order passed by Ld. CIT(A) NFAC, Delhi u/s 250 of the Income-tax Act, 1961 dated 12.06.2025 which is arising out of assessment order passed u/s 147 r.w.s. 144 dated 17.02.2025 of the Income Tax Act, 1961.

2. Assessee has raised following grounds of appeal:-

1. *On the Facts and circumstances of the Appellant's case and in law the Ld. CIT(A) erred in passing an ex-parte order without providing adequate opportunity of being heard to the appellant.*

2. *On the facts and circumstances of the Appellant's case and in law the Id CIB(A) erred in confirming the actions of Id. AO in reopening the case of the appellant which is bad in law, without jurisdiction and deserves to be quashed*
 3. *On the facts and circumstances of the Appellant's case and in law the Id CIT(A) erred in confirming the action of Id. AO in issuing notice u/s 148 on the basis of a mechanical approval u/s 151 of the Income Tax Act, 1961.*
 4. *On the facts and circumstances of the Appellant's case and in law the Id CIT(A) erred in confirming the action of Id. AO in passing the order a/s 147 based on mechanical approval u/s 148B of the Income Tax Act, 1961.*
 5. *On the facts and circumstances of the Appellant's case and in law the Id. CIT(A) erred in confirming the action of Id. AO in making an addition of Rs. 31,07,580/- by invoking provisions of Sec. 69A of the Income Tax Act 1961 being the cash deposits in bank is treated as unexplained money, for reasons stated in the impugned order or otherwise.*
 6. *The Appellant craves leaves to alter, amend withdraw or substitute any ground or grounds or to add any new ground or grounds of appeal*
- The Appellant prays the Hon'ble Tribunal to delete the additions/disallowances made by the Learned Assessing Officer, which are confirmed by the L4 CIT (A)*

3. There is delay in filing of the present appeals. We are satisfied with the reasons mentioned in the application for condonation of delay duly supported by an affidavit that the applicant was prevented by sufficient cause for not filing the appeals within the prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate the appeals.

4. Facts of the case in brief, are that the assessee is an individual and has furnished return of income on 29th December 2020 declaring total income of ₹ 6,54,530. On the basis of information available on in-site portal that the assessee has deposited cash of ₹ 44,70,000 in 2 bank accounts other than the current account, the case was reopened under section 147 of the IT act and statutory notices under section 148, 143 (2) and 142 (1) and show cause

notice respectively were issued to the assessee. In response to notice under section 148 of the IT act the assessee furnished return of income declaring same income which was declared by him in the original return of income. Not being completely satisfied with the reply of the assessee regarding cash deposit in his bank accounts the assessing officer completed the assessment proceedings under section 147 rws 144 rws 144 B of the IT act and vide order dated 17 February 2025 & determined income at ₹ 37,62,110 as against the income returned by the assessee at ₹ 6,54,530. The above assessed income includes additions on account of unexplained credits of ₹ 31,07,580/-, under section 69 A of the IT act.

5. Being aggrieved with the above assessment order the assessee preferred an appeal before the learned CIT appeal. Since the assessee remained absent learned CIT appeal dismissed the appeal filed by the assessee.

6. It is the above order against which the assessee is in appeal before the Tribunal.

7. We have heard learned counsel from both the sides and perused the material available on record. In this regard we find that learned CIT appeal dismissed the appeal for want of prosecution.

We further find that learned CIT appeal has issued total four

notices of hearing to the assessee in a time period of 20 days which cannot be said to be reasonable opportunity of hearing. We also find that the assessee sought adjournment on 2 occasions which proves that the assessee was responding to the notices issued by learned CIT appeal however due to issue of back-to-back 4 notices of hearing in a short span of 20 days the assessee could not furnish any reply.

8. Considering the totality of the facts of the case and in the interest of justice & without going into merits of the case we deem it fit to set aside the ex-parte order passed by learned CIT appeal and remand the matter back to the file of learned CIT appeal with a direction to decide the appeal afresh as per fact and law on all the grounds raised before him after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by learned CIT appeal in this regard and to produce relevant submissions documents and evidences in support of grounds of appeal without taking any adjournment under any pretext otherwise learned CIT appeal shall be at liberty to pass appropriate orders as per law. The ground no 1 raised by the assessee is allowed for statistical purposes. Since the matter has been remanded back to the file of learned CIT appeal for deciding

the appeal afresh as per fact and law the other grounds becomes infructuous hence not adjudicated.

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

Order pronounced on this 23rd day of December, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे/ Pune; दिनांक /Dated: 23rd December, 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, "एस एम सी" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune
5. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे /ITAT, Pune.