



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2332/PUN/2025  
Assessment Year : 2017-18

Kadubai Asaram Dalvi Anita Bhaskar Bankar, Galli No.5, Rahul Nagar, Aurangabad – 431001 Maharashtra PAN : ABGPD7488N	Vs.	Income Tax Officer, Ward-1(2), Aurangabad
Appellant		Respondent

Assessee by	:	Shri Dhengle (virtual)
Revenue by	:	Shri Shashank Ojha (virtual)
Date of hearing	:	12.01.2026
Date of pronouncement	:	19.01.2026

**आदेश / ORDER**

The captioned appeal at the instance of assessee pertaining to the Assessment Year 2017-18 is directed against the order dated 24.07.2024 of Addl/JCIT(A), Kanpur passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of the Assessment Order dated 19.12.2019 passed u/s.144 of the Act.

2. Registry has pointed out that there is delay of 365 days in filing the appeal before the Tribunal. Assessee has filed application for condonation of delay giving the reasons for delay and relevant contents are reproduced below:

*"3. I states that, said appeal is well within the prescribed period of limitation from the date of knowledge of the order to me. However, if period is counted from the date of order, the delay of about 365 days seems to be caused for filing the appeal.*

*4. I states that, the order under appeal is an ex-parte order, since there has no opportunity of hearing to me before the learned CIT so*



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*called and referred notices in the body of order by the learned CIT has not received to me, therefore I could not respond these notices and ultimately the learned CIT has been pleased to pass impugned order assuming that appellant is not interested in pursuing the appeal.*

5. *I states that, the order under appeal, though has been passed on 24/07/2024, I have not received the order till this date. However, when I approached my advisor for filing Income Tax Return for AY 2025-26 i.e. on 05/09/2025 out of curiosity seen the status of appeal and that day I learnt that, appeal before learned CIT has already been decided and order U/s. 250 has been passed on 24/07/2024 itself.*

6. *I states that, for want of knowledge of the order under appeal, the delay has been caused for filing the present appeal. The delay is neither intentional nor deliberate, therefore delay caused for filing the present appeal is liable to be and therefore deserves to be condoned. T*

7. *I states that, if delay is not condoned then I will have to suffer huge monetary and mental losses and will have to face multiplicity of the litigation unnecessarily.*

8. *I states and submits that, in view of the above stated facts, circumstances and in the interest of justice, law and equity, delay caused for filing the present appeal is liable to be and therefore deserves to be condoned.”*

3. After hearing both the sides and considering the reasons putforth by the assessee and also placing reliance on the judgment of Hon'ble Supreme Court in the case of *Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987) 2 SCC 107*) I find that due to 'reasonable cause' assessee failed to file the appeal within the time limit specified under the Act. I therefore condone the delay of 365 days in filing the appeal and admit the appeal for adjudication.

4. At the outset, ld. Counsel for the assessee stated that the assessee failed to place necessary details before the lower authorities and stated that the assessee is a Government employee working as a Clerk in the Govt. Pleader Office, High Court Bench, Aurangabad till May, 2012 and her husband had no source of earning. Ld. AR stated that the assessee had



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withdrawn cash from past many years and kept with her and only deposited in November 2016 during the demonetization period. Therefore, ld. Counsel for the assessee prayed for one more opportunity to go before ld.JAO as the assessment order has been passed u/s.144 of the Act.

5. Ld. Departmental Representative did not oppose to the request made by ld. Counsel for the assessee.

6. I have heard the rival contentions and perused the record placed before me and return of income for A.Y.2017-18 filed on 24.03.2018 declaring income of ₹3,52,290. Case selected for limited scrutiny under CASS for the reason cash deposit during the demonetization period. Valid statutory notices u/s.143(2) and 142(1) of the Act duly served upon the assessee. Assessee filed details of the amounts withdrawn by her in F.Y.2010-11 and F.Y. 2016-17 and also gave reasons for such withdrawal. However, on the subsequent dates of hearing, assessee failed to appear resulting into passing of the best judgment assessment u/s.144 of the Act and ld. AO has made the addition for ₹10.10 lakh for unexplained money u/s.69 of the Act. Ld. AO has also taken note of the CBDT Circular applicable for the Senior Citizens with regard to the demonetization scheme. Even though assessee has preferred appeal before ld.CIT(A) but in absence of filing any written submissions/response the appeal has been dismissed. I also observe that few of the notices were issued by ld.CIT(A) during covid-19 pandemic restrictions. Under these given facts and circumstances and also considering the submissions filed by the assessee before both the lower authorities providing the details about the amounts withdrawn from the bank accounts/credits from past many years and also



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assessee being a senior citizen, I deem it appropriate to remit the issues raised in the instant appeal to the file of Ld. Jurisdictional Assessing Officer for *denovo* adjudication. Needless to mention that ld.JAO in the set aside proceedings shall afford reasonable opportunity to the assessee. Assessee is directed to provide updated email id and contact detail to the department for receiving the notices from 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 the effective grounds raised by the assessee are allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 19<sup>th</sup> day of January, 2026.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 19<sup>th</sup> January, 2026.

Satish

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

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune