



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2806/PUN/2025
Assessment Year : 2018-19

Sarika Jagannath Patil, Chinchvali Narangi, Alibag, Raigad – 402209 Maharashtra PAN : CBEPP0068A	Vs.	Assessing Officer, Ward-3, Panvel
Appellant		Respondent

Appellant by	:	Shri Ronak H. Jain
Respondent by	:	Shri Aviyogi Ambadkar
Date of hearing	:	14.01.2026
Date of pronouncement	:	28.01.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is directed against the order dated 24.07.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 05.03.2024 passed u/s.147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. Registry has pointed out that there is delay of 56 days in filing of the appeal before this Tribunal. Assessee has filed an affidavit explaining the cause of delay and the contents reads as follows:

"1) That I am the Appellant in the above-mentioned appeal and am fully conversant with the facts and circumstances of the case. I am competent to swear this affidavit.

2) That the appeal before the Hon'ble Income Tax Appellate Tribunal was required to be filed on or before 22/09/2025, however the same has been filed, thereby resulting in a delay of 60days.



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3) *That the delay in filing the present appeal was due to genuine medical reasons beyond my control, the details of which are as follows:*

a) That I was suffering from anaemia and was under medical treatment from 05th July 2025 onwards.

b) That due to my medical condition, I was advised complete rest by my treating doctor and was undergoing continuous treatment during the material period.

c) That my medical condition severely impaired my ability to attend to legal and professional matters, including the filing of the present appeal within the prescribed time limit.

d) That I have attached herewith a Medical Certificate dated 16/10/2025 issued by my treating doctor, which certifies my illness and treatment period. The said certificate is attached to this affidavit.

e) That there was no deliberate intention or negligence on my part to delay the filing of the appeal. The delay was purely on account of unavoidable circumstances arising from my medical condition.

f) That despite my medical condition, as soon as I recovered sufficiently and was fit to resume my duties, I immediately took steps to file the present appeal.

4) *That I have a strong and arguable case on merits, and denial of the opportunity to present my case before the Hon'ble Tribunal would cause grave prejudice and miscarriage of justice.*

5) *That the delay in filing the appeal has not caused any prejudice to the Revenue/Respondent, and the interest of justice would be best served by condoning the delay and deciding the appeal on merits.*

6) *That in view of the aforesaid facts and circumstances, I humbly pray that this Hon'ble Tribunal may be pleased to condone the delay of 46 days in filing the present appeal and decide the matter on merits."*

3. After hearing both the sides and having gone through the reasons for delay, we are satisfied that 'reasonable cause' prevented the assessee to file the appeal within the stipulated time. We note that the delay is not intentional and assessee



would not have gained from 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 of 56 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

4. At the outset, ld. Counsel for the assessee submitted that impugned addition has been made for the unexplained investment in immovable property by the assessee. He submitted that the immovable property has been purchased in the name of assessee and her husband and total payment towards purchase consideration of the said immovable property has been made by her husband from his own sources as well as from housing loan and therefore no addition could have been made in the hands of assessee. He however fairly accepted that compliances could not be made before the ld. Jurisdictional Assessing Officer and therefore, if needed for verification purposes, the issue may be restored to the file of ld. Jurisdictional Assessing Officer.

5. On the other hand, ld. Departmental Representative stated that assessee has not appeared before ld.CIT(A) and therefore the issue may be restored to the file of ld.CIT(A) for necessary adjudication.

6. We have heard the rival contentions and perused the record placed before us. We note that the assessee is an individual and has not filed the regular return of income for



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A.Y. 2018-19. Based on the information about the investment in the name of assessee for purchase of immovable property notice u/s.148 of the Act has been issue along with providing the reasons for reopening. Part compliance was made by the assessee and ld. Assessing Officer finally concluded that the 50% share of the assessee in the immovable property amounting to ₹67,49,450 is unexplained investment and made addition thereof and assessed the income at ₹67,49,450. Thereafter, the assessee preferred appeal before ld.CIT(A) mentioning all the details in the statement of facts that even though the flat has been purchased in the joint name but the total payment has been made by her husband Mr.Jagannath Maruti Patil bearing PAN No.AOVPP4861M and income tax return for A.Y. 2015-16 and A.Y. 2018-19 were also filed along with proof of housing loan. However, ld.CIT(A) had not considered these details and dismissed the assessee's appeal for non compliance thereby confirming the addition made by the Assessing Officer.

7. Before us, ld. Counsel for the assessee has made reference to various documents placed in the paper book running into 175 pages including the reference to housing loan statement, bank statement of assessee's husband, Tricity Realty LLP ledger account for the payment of consideration for purchase of flat and copy of agreement for purchase of flat. Our attention was also drawn to the details of payment of ₹1,34,98,900 made by the assessee's husband from his declared bank account as well as housing loan account and the same is reproduced below :



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Particulars	Amount	Amount
Amount paid by HUSBAND		
SBI Bank A/c. 11236903967	99,33,393/-	
HDFC Bank A/c.08201930000544	8,40,000/-	
HOUSING LOAN A/c.37624454170	47,53,508/-	
TDS	1,34,992/-	1,56,61,893/-
Stamp Duty and Registration Charges Paid		(9,51,527/-)
Service Tax		(1,14,521/-)
MVAT		(25,449/-)
GST		(10,71,496/-)
Net FLAT Amount		1,34,98,900/-

8. On going through the submissions of the assessee and details filed in the paper book, assessee has made a *prima-facie* case that the investment in the immovable property in question has totally been made by the assessee's husband and only the name of the assessee is appearing in the Agreement for purchase of property as co-owner. Since the assessee has furnished the details explaining the source of investment for purchase of flat at ₹1,34,98,900, we deem it appropriate to restore the issue back to the file of Id. Jurisdictional Assessing Officer for the limited purpose of verifying the above referred details of the payments made by the assessee's husband for the purchase of immovable property and if found to be correct, no addition deserves to be made in the hands of assessee u/s.69 of the Act. Needless to mention that Id.JAO in the set aside proceedings shall provide reasonable opportunity 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 all the grounds of appeal raised by the assessee are allowed for statistical purposes.



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

Order pronounced on this 28th day of January, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28th 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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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