

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

BEFORE SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.3102/PUN/2025
निर्धारण वर्ष / Assessment Year : 2013-14

Omprakash Shrikisan Kasat, Shree Bunglow, Sneh Paradise, Ram Baug Colony, Kothrud, Pune- 411038. PAN : ABFPK3563L	Vs.	ITO, Ward-3(4), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri Ajitesh Kumar Meena
Date of hearing : 28.01.2026
Date of pronouncement : 29.01.2026

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 15.09.2025 passed by Ld. Addl./JCIT(A), Mysore ['Ld. CIT(A)'] for the assessment year 2013-14.

2. There is delay in filing of the present appeal. 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 appeal within the prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate the appeal.

3. The appellant has raised the following grounds of appeal :-

- “1. The CIT(A) erred in dismissing the appeal ex-parte without sufficient opportunity violating natural justice principles.*
- 2. The disallowance u/s 40(a)(ia) of Rs.10,44,137/- on NBFC interest lacks merits, as Form 26AS was available but not considered; original AO erred without opportunity.*
- 3. The appellant craves leave to add, alter, amend OR withdraw any ground of appeal at the time of hearing.”*

4. Facts of the case, in brief, are that the assessee is an individual engaged in the business of stone crushing. The assessee filed his return of income for the year under consideration on 01.10.2023 declaring total income of Rs.9,03,868/-. The case was selected for scrutiny under CASS and accordingly statutory notices were issued to the assessee. During the course of assessment proceedings, the Assessing Officer found that the assessee has made interest payment towards loan taken from NBFC amounting to Rs.10,14,266/-. Vide order dated 11.03.2016 the assessment was completed u/s 143(3) of the IT Act by determining the total income at Rs.19,65,871/-. The above assessed income includes disallowance u/s 40(a)(ia) of the IT Act of Rs.10,44,137/- and disallowance u/s 14A of Rs.17,868/-.

5. Being aggrieved with the above assessment order, the assessee preferred an appeal before Ld. CIT(A). Since the assessee remained

absent, Ld. CIT(A) without condoning the above said delay dismissed the appeal filed by the assessee for want of prosecution.

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

7. When the matter was called for hearing neither anybody appeared on behalf of the appellant-assessee nor any application for adjournment was filed, therefore, we proceed to dispose of the appeal on the basis of material available on record and after hearing Ld. DR.

8. We have heard Ld. DR and perused the material available on record. In this regard, we find that the first appeal order was passed *ex-parte* since the assessee remained absent before Ld. CIT(A). Considering the totality of the facts of the case and in the interest of justice and without going into merits of the case, we deem it appropriate to set-aside the order passed by Ld CIT(A) and remand the matter back to him with a direction to decide the appeal afresh on merits of the case as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A) in this regard and to produce documents/evidences in support of grounds of appeal without taking any adjournment under any pretext,

otherwise Ld. CIT(A) shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 29th day of January, 2026.

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 29th January, 2026.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Addl./JCIT(A), Mysore.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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