

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

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

आयकर अपील सं. / ITA No.2334/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2015-16

Ankur Rajnikant Mehta, 987/988, Budhwar Peth, Teli Ali Talegaon Dabhade, Pune- 410506. PAN : AKJPM7733K	Vs.	ITO, Ward-9(3), Pune.
Appellant		Respondent

Assessee by : Shri Suhas Bora &  
Shri Sampada Ingale  
Revenue by : Smt. Neha Thakur (Virtual)  
Date of hearing : 21.01.2026  
Date of pronouncement : 30.01.2026

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 23.09.2025 passed by Ld. CIT(A)/NFAC for the assessment year 2015-16.

2. Facts of the case, in brief, are that the assessee is an individual and has not filed return of income for the year under consideration. On the basis of information available with the Department that the assessee has purchased equity shares of Rs.7,64,650/-, sold equity

shares of Rs.7,58,613/-, sold immovable property of Rs.1,91,09,000/- and purchased time deposit of Rs.72,58,111/- and has not furnished his return of income, the case was reopened and notice u/s 148 was issued after passing order u/s 148A(d) of the IT Act. The assessee furnished income tax return in response to above notice declaring income of Rs.18,24,850/-. Subsequently, notices u/s 143(2), 142(1) and show-cause notices were issued to the assessee. The assessee furnished part information before the Assessing Officer. Therefore, the assessment was completed u/s 147 r.w.s. 144 r.w.s. 144B of the IT Act by determining total income at Rs.2,68,66,208/- as against the income returned by the assessee at Rs.18,24,850/-. The above assessed income includes addition on account of sale of immovable property of Rs.1,51,09,000/-, addition towards business income of Rs.19,84,398/-, addition of Rs.54,90,203/ u/s 69A of the IT Act and addition of Rs.24,57,757/- towards short terms capital gains.

3. Being aggrieved with the above assessment order, the assessee preferred an appeal before Ld. CIT(A)/NFAC. Since the assessee remained absent/ did not furnish any response, Ld. CIT(A)/NFAC dismissed the appeal filed by the assessee.

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

5. We have heard Ld. Counsels from both the sides and perused the material available on record including the paper book furnished by the assessee. In this regard, we find that the assessee has raised various grounds of appeal before us, however, it was the sole prayer of the assessee to provide one opportunity to appear before Ld. CIT(A)/NFAC so that the assessee can substantiate the grounds of appeal for which Ld. DR has not raised any objection.

6. 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)/NFAC and remand the matter back to him with a direction to decide the appeal afresh and 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)/NFAC in this regard and to produce documents/submissions/evidences, if any, in support of all the grounds of appeal raised before us without taking any adjournment under any pretext, otherwise Ld. CIT(A)/NFAC 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.

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

Order pronounced on this 30<sup>th</sup> day of January, 2026.

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

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> January, 2026.

*Sujeet*

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

आदेशानुसार / BY ORDER,

// True Copy //

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