

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.2306/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2016-17

Arpita Venkatesh Choulwar, Flat No.10, Siddhivinayak Appt., Azad Nagar, Kothrud, Pune- 411029. PAN : ADNPC2317G	Vs.	ITO, Ward-3(3), Pune.
Appellant		Respondent

Assessee by : Shri Suhas Bora  
Revenue by : Smt. Neha Thakur (Virtual)

Date of hearing : 20.01.2026  
Date of pronouncement : 30.01.2026

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 25.02.2025 passed by Ld. CIT(A)/NFAC for the assessment year 2016-17.

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 :-

*“The appellant respectfully submits the following grounds of appeal, which are taken without prejudice to one another:*

*On facts and in law:*

*I. Ex-parte disposal without considering the submissions:*

- 1. The Ld. CIT(A) has erred in law and on facts in disposing of the appeal ex-parte and confirming the addition of Rs.60,29,000/- without considering the submissions made by the appellant.*
- 2. The Ld. CIT(A) has erred in holding that the appellant had not made any submissions, whereas the appellant had uploaded the written submission before the Ld. CIT(A) which were duly acknowledged but not considered which results into violation of the principles of natural justice.*

*II. Grounds on Merits*

- 3. The Order passed U/Sec. 148A(d) of the Act and Notice issued U/Sec. 148 of the Act is bad in law and void ab initio, in virtue of the Finance Act, 2021 with regards to National Faceless Assessment Proceeding, Faceless jurisdiction of Income Tax Authorities Scheme, 2022 and Income Escaping Assessment Scheme 2022.*
- 4. The Ld. CIT(A) as well as the Ld.AO has erred in not giving an adequate opportunity to the appellant for explaining the sources for investment in the immovable property amounting to Rs.60,29,000/-.*

*III. General Ground*

- 5. The appellant craves leave to add, alter, amend, modify, rectify, delete or withdraw any of the above grounds or to raise additional grounds at the time of hearing.”*

4. Facts of the case, in brief, are that the assessee is an individual and has not furnished her return of income u/s 139 of the IT Act for the year under consideration. On the basis of information that the

assessee has undertaken transactions of purchase of immovable property of Rs.60,29,000/- and has not furnished her return of income, the case of the assessee was reopened and notice u/s 148 was issued. Subsequently, notices u/s 142(1), reminder letter and show-cause notice u/s 144 were issued to the assessee, however the assessee remained non-compliant therefore the Assessing Officer completed the assessment u/s 147 r.w.s. 144 r.w.s. 144B of the IT Act by determining total income at Rs.60,29,000/- as against no return filed by the assessee. The above assessed income includes addition of Rs.60,29,000/- as unexplained investments in purchase of immovable property u/s 69 of the IT Act.

5. Being aggrieved with the above assessment order, the assessee preferred an appeal before Ld. CIT(A)/NFAC. Since according to Ld. CIT(A)/NFAC the assessee remained absent/not furnished any reply, the appeal of the assessee was dismissed.

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

7. 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 before us, however it was the sole prayer of the

assessee to set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC since the reply furnished by the assessee in response to notices of appeal hearing were not considered by him. In this regard, we find that the assessee has responded to the notices of hearing issued by Ld. CIT(A)/NFAC and furnished online written submission on 01.10.2024 vide Acknowledgement No.555908481011024. Admittedly, this submission was not considered by Ld. CIT(A)/NFAC wherein the assessee furnished ground-wise reply.

8. 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 consider the written submission filed by the assessee on 01.10.2024 and 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 additional 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.

9. 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.