

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT**  
**AND**  
**MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA Nos.1913 & 1914/PUN/2025**  
**निर्धारण वर्ष / Assessment Year : 2018-19**

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| Amruta Vivek Padalikar,<br>Flat No. A3-103, 1 <sup>st</sup> Floor,<br>Suryaganga Cooperative Housing Soc<br>Ltd., Dhayari Narhe Road, Dhayari,<br>Pune City-411041<br><br>PAN : BKDPP1095C | <b>Vs.</b> | Income Tax Officer,<br>Ward – 1(1), Kolhpuar |
| <b>अपीलार्थी / Appellant</b>   |            | <b>प्रत्यर्थी / Respondent</b>               |

|                            |                          |
|----------------------------|--------------------------|
| Assessee by :              | Shri Digambar Surwase    |
| Department by :            | Shri Vidya Ratna Kishore |
| Date of hearing :          | 18-12-2025               |
| Date of<br>Pronouncement : | 21-01-2026               |

**आदेश / ORDER**

**PER ASTHA CHANDRA, JM :**

The above two appeals filed by the assessee are directed against the separate orders both dated 26.06.2025 of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [**“CIT(A)/NFAC”**] pertaining to Assessment Year (**“AY”**) 2018-19. In ITA No. 1913/PUN/2025, the assessee has challenged the quantum addition made by the Ld. Assessing Officer (**“AO”**) and appeal in ITA No. 1914/PUN/2025 is filed against the levy of penalty u/s 270A of the Income Tax Act, 1961 (**the “Act”**) by the Ld. AO. Both these appeals were heard together and are being disposed of by this common order, for the sake of convenience.

**ITA No. 1913/PUN/2025**

2. Briefly stated, the facts of the case are that the assessee is an individual. For AY 2018-19, the assessee e-filed her return of income on 27.08.2018 declaring total income of Rs.2,58,090/- after claiming deduction of Rs.16,498/- under Chapter VI-A. The assessee is deriving income from “Dramatic arts and music activities”. On the basis of “specific information received from other agency pointing tax evasion” the case of the assessee was selected for scrutiny. Accordingly, notice(s) u/s 143(2) and 142(1) of the Act along with questionnaire

were issued and served upon the assessee from time to time requesting her to furnish details/information/documents as specified therein. The assessee, however, failed to comply with the notice(s) issued by the Ld. AO. Based on the material available on record and in the absence of any submissions of details/evidences furnished by the assessee, the Ld. AO proceeded to complete the assessment ex-parte qua the assessee. During the assessment proceedings, the Ld. AO noted that the assessee sold immovable property for Rs.74,00,000/- which has been assessed and registered by the Stamp Valuation Authority with value considered at Rs.1,25,69,500/-. The assessee has sold another property for Rs.41,25,000/-. However, these transactions have not been reported by the assessee in her return of income for AY 2018-19 and thus remained unreported and escaped assessment. Applying the provisions of section 50C of the Act, the Ld. AO added an amount of Rs.1,66,94,500/- (Rs.1,25,69,500/- + Rs.41,25,000/-) to the total income of the assessee under the head 'Short Term Capital Gain' and completed the assessment vide his order dated 15.04.2021 passed u/s 144 r.w.s. 143(3A) & 143(3B) of the Act.

3. Aggrieved, the assessee carried the matter before the Ld. CIT(A)/NFAC. There was non-compliance of notice(s) of hearing before him. The Ld. CIT(A)/NFAC dismissed the appeal of the assessee for non-prosecution and endorsing the findings of the Ld. AO on account of absence of any submissions/evidences filed by the assessee.

4. Dissatisfied, the assessee is in appeal before the Tribunal raising the following grounds of appeal :

- “1. *On facts and circumstances of case and in law, the learned CIT(A) (NFAC) erred in dismissing the appeal of appellant for non-prosecution. The appellant prays for just, proper and appropriate relief.*
2. *On facts and circumstances of case and in law, the learned CIT(A) (NFAC) erred in confirming addition made by learned AO of Rs.1,66,94,500/-. The appellant prays for just, proper and appropriate relief.*
3. *On facts and circumstances of case and in law, CIT(A) erred in confirming addition of Rs. 1,25,69,500/- as short long-term capital gain when no capital asset is transferred by the appellant. The appellant prays for just, proper and appropriate relief.*
4. *On facts and circumstances of case and in law, CIT(A) erred in confirming addition of Rs.41,25,000/- as short-term capital gain even though no such capital asset is transferred by the appellant. The appellant prays for just, proper and appropriate relief.*

5. *On facts and circumstances of case and in law, CIT(A) erred in confirming charging of interest under section 234B of Income Tax Act, 1961. The appellant prays for just, proper and appropriate relief.*
6. *The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.”*

5. The Ld. AR submitted that the assessee is a senior citizen and a widow. The non-compliance of the notices issued by the Ld. AO and the Ld. CIT(A)/NFAC was not intentional but resulted on account of certain unavoidable circumstances beyond the control of the assessee. He submitted that the assessee has a strong case on merits and given an opportunity the assessee is in a position to substantiate her case by filing all the requisite details/documentary evidence before the lower authorities. He therefore prayed that the matter may be set aside to the file of the CIT(A)/NFAC to decide the issues afresh on merits, after affording an opportunity of hearing to the assessee.

6. The Ld. DR, on the other hand, supported the order of the Ld. CIT(A)/NFAC. He submitted that inspite of ample opportunities granted by the Ld. AO as well as the Ld. CIT(A)/NFAC the assessee did not comply with the notices issued by them and hence the order of the Ld. CIT(A)/NFAC should be sustained.

7. We have heard the Ld. Representatives of the parties and perused the material available on record. Admittedly, there was non-compliance by the assessee to the various notices of hearing issued by the Ld. AO as well as the Ld. CIT(A)/NFAC which resulted in an ex-parte order passed by the Ld. AO and confirmed by the Ld. CIT(A)/NFAC. The appellate order reveals that the Ld. CIT(A)/NFAC has applied the decision of the Apex Court in the case of *CIT Vs. B.N. Bhattacharjee and Another*, 10 CTR 354 (SC) and dismissed the appeal of the assessee for non-prosecution without himself going into the merits of the case. No doubt, the Ld. CIT(A)/NFAC may decide the appeal *ex-parte* where the assessee does not prosecute his appeal in spite of several opportunities. None-the-less, he has to adhere to the legislative mandate enshrined in sub-section (6) of section 250 of the Act which requires him to state the points for determination, the decision thereon and the reason for the decision. Thus, in our view, his order is in violation of the provisions of section 250(6) of the Act.

8. Considering the totality of the facts of the case and in the interest of justice and without going into the merits of the appeal, we deem it fit and proper to set aside the impugned order of the Ld. CIT(A)/NFAC and restore the matter back to his file with a direction to decide the issues afresh on merits as per fact and law, after giving one final opportunity of being heard to the assessee. Needless to say, the assessee shall provide the requisite support in terms of submitting the relevant documents/evidences as may be required/called upon on the appointed date without seeking any adjournment under any pretext, unless required for the sufficient cause, failing which the Ld. CIT(A) / NFAC shall be at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

**ITA No. 1914/PUN/2025**

10. This appeal is directed against the order dated 26.06.2025 of the Ld. CIT(A)/NFAC whereby he confirmed the penalty of Rs.79,12,700/- levied by the Ld. AO u/s 270A of the Act for AY 2018-19.

11. The assessee has raised the following grounds of appeal :

- “1. *On facts and circumstances of case and in law, the learned CIT(A) (NFAC) erred in dismissing the appeal of appellant for non-prosecution. The appellant prays for just, proper and appropriate relief.*
2. *On facts and circumstances of case and in law, the learned CIT(A) (NFAC) erred in confirming penalty levied by learned AO of Rs. 79,12,700/- under section 270A of Income Tax Act, 1961. The appellant prays for just, proper and appropriate relief.*
4. *On facts and circumstances of case and in law, the learned CIT(A) (NFAC) erred in not quashing penalty order passed u/s 270A of IT Act, 1961. The appellant submit that no satisfaction was recorded in assessment order regarding under reporting or misreporting of income. The appellant prays for just, proper and appropriate relief.*
6. *The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.”*

12. Perusal of the impugned order of the Ld. CIT(A)/NFAC reveals that he has dismissed the appeal of the assessee for non-prosecution of the appeal. Vide our above order of even date we have set aside the order of the Ld. CIT(A)/NFAC for AY 2018-19 on quantum addition with a direction to the Ld. CIT(A)/NFAC to decide the issues afresh on merits. We, therefore, set aside the

impugned penalty order of the Ld. CIT(A)/NFAC and restore the matter back to his file for decision afresh as a result of his decision in quantum appeal in accordance with law after allowing reasonable opportunity of being heard to the parties. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

13. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

14. To sum up, both the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open court on 21<sup>st</sup> January, 2026.**

Sd/-  
(R.K. Panda)  
**VICE PRESIDENT**

Sd/-  
(Astha Chandra)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 21<sup>st</sup> January, 2026.

रवि

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

सहायक पंजीकार/ Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune