

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

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER &
SHRI VINAY BHAMORE, JUDICIAL MEMBER

I.T.A.Nos.2300 & 2302/PUN/2025
(Assessment Year : 2015-16)

Bhaskar Rajaram Thorat, Madhyamik Vidyalay, Villholi, Nashik-422001, Maharashtra. PAN : AJPPT 0632 H (Appellant)	vs.	ITO, Ward-2(1), Nashik (Respondent)
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For Assessee	:	Shri Chinmayy Pathak (<i>virtual</i>)
For Revenue	:	Shri R.Y. Balawade, Addl.CIT

Date of Hearing	:	29.01.2026
Date of Pronouncement	:	02.02.2026

ORDER

PER : MANISH BORAD, AM

These appeals at the instance of the same assessee are directed against the different orders of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**"CIT(A)"**] dated 14/08/2025 & 19/08/2025 passed under section 250 of the Income Tax Act, 1961 ("**Act**") which are arising out of different assessment orders dated 17.05.2025 passed u/s. 147 r.w.s.144 r.w.s. 144B of the Act and penalty order dated 14.12.2023 passed u/s. 271(1)(c) of the Act for the Assessment Year (**AY**) 2015-16.

2. The sole grievance of the assessee in ITA No. 2300/PUN/2025 and ITA No. 2302/PUN/2025 is against the addition of ₹ 23,22,333/- u/s. 69A of the Act and levy of penalty u/s. 271(1)(c) of the Act at ₹7,17,601/- respectively.

3. At the outset, learned counsel for the assessee submitted that in the appeal against the quantum addition, Ld.CIT(A) had dismissed the appeal on account of delay and has not dealt with merits of the case. He submitted that delay of 210 days was on account of reasonable cause duly mentioned in the application for condonation of delay filed before the Ld.CIT(A). He only prayed for condoning the delay and restore the issues raised on merits to the file of Ld.CIT(A) for fresh adjudication. He also submitted that if the quantum issues are restored to the file of Ld.CIT(A), the issue of penalty levied u/s. 271(1)(c) of the Act being consequential may also please be restored to the file of Ld.CIT(A) for fresh adjudication.

4. On the other hand, Ld. Departmental Representative (DR) supported the orders of the Ld. CIT(A)/NFAC.

5. We have heard rival contentions and perused the records placed before us. We observe that the assessee is an individual and did not file regular return of income for the A.Y. 2015-16. Based on the information about depositing of cash and purchase of immovable property, Ld.AO issued notice u/s. 148 of the Act followed by issuing other valid statutory notices. The

assessee made partial submissions and Ld.AO concluded the proceedings making the impugned additions.

6. Aggrieved with these additions, assessee preferred an appeal before the Ld.CIT(A) with a delay of 210 days. Ld.CIT(A) has not condoned the delay and dismissed the appeal being barred by limitation. We, on perusal of the reasons for delay, find that assessee is basically from *mofussil* area residing in village Villholi, Nashik and is peon in a school and from agricultural family and not conversant with the Income Tax portal and he is fully dependent on the Tax Consultant. We also note that the email of the Tax Consultant has been given in the Income Tax portal and the assessee was never informed about passing of the assessment order. We note that the delay is not intentional and the assessee has not gained from delay in the filing the appeal and therefore adopting a justice oriented approach and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), hereby condone the delay of 210 days in filing the appeal before the Ld.CIT(A).

7. So far as merits of the case are concerned, since the Ld.CIT(A) has not dealt with merits of the case regarding the

impugned quantum addition, we deem it appropriate to restore the issues on merits to the file of Ld.CIT(A) for fresh adjudication and for passing a speaking order as contemplated u/s. 250(6) of the Act. Further, since the appeal for quantum addition has been restored to the file of Ld.CIT(A), the issues raised in ITA No. 2302/PUN/2025 against the levy of penalty u/s. 271(1)(c) of the Act being consequential to the quantum additions also deserves to be restored to the file of Ld.CIT(A) for necessary adjudication. Needless to mention that Ld.CIT(A) shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless required for reasonable cause. Effective grounds of appeal raised by the assessee in both the instant appeals are allowed for statistical purposes.

8. In the result, appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 02.02.2026

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 02nd February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. PCIT concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.