



आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A" :: PUNE

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

आयकर अपील सं. / ITA Nos.2322 & 2327/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16

Janakee Petroleum, GAT No.1041/B, Wai Surru Roadk Kavathe Wai, Satara – 415516	V s	Income Tax Officer, Ward-4, Satara.
PAN: AAJFJ9486C		
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Tanzil Padvekar
Revenue by	Smt Neha Thakur (Virtual)
Date of hearing	21/01/2026
Date of pronouncement	29/01/2026

आदेश/ ORDER

PER BENCH :

These two appeals filed by the Assessee against the separate orders of Id.Commissioner of Income Tax(Appeal)[NFAC], passed under section 250 of the Income Tax Act, 1961 for the A.Y.2015-16 both dated 20.08.2025 emanating from the Assessment Order passed under section 147 r.w.s 144 of the Act, dated 22.02.2023 and penalty order under section 271(1)(c) of the Act, 10.08.2023



respectively. For the sake of convenience, these two appeals were heard together and are being disposed of by this common order. We treat appeal in ITA No.2322/PUN/2025 as lead appeal. The Assessee has raised the following grounds of appeal :

“1. On the facts and in law, the Learned Commissioner of Income Tax (Appeal) [in short Ld. CIT(A)] erred in dismissing the Appeal filed by the Appellant without deciding the merits of the matter when all the relevant documents were filed at the time of filing of the appeal.

2. On the facts and in law, the Ld. CIT(A) erred in upholding the Order passed by the Ld. Assessing Officer [in short Ld. AO)] when the impugned addition made in the hands of the Appellant is prima facie illegal. Since, the alleged income has been recorded and disclosed in the hands of Janakee Petroleum having PAN ABKPR6589A (proprietary concern).

3. On the facts and in law, the Ld. CIT(A) ought to have considered submissions made by the Appellant at the time of filing of the Appeal. The Ld. CIT(A) has erred in passing the impugned Order which is in gross violations of principle of natural justice.

4. On the facts and in law, the Ld. AO erred in making addition under Section 69A of the Act when the alleged income has been declared and disclosed in the hands of proprietary concern ABKPR6589A and therefore, the statutory conditions for invoking Section 69A of the Act is not met. Therefore, the impugned addition made under Section 69A of the Act of Rs. 1,27,02,253/- is bad in law and is liable to be deleted.



5. *On the facts and in law, the impugned notice issued under Section 148 of the Act is bad in law since, the mandatory condition that income chargeable to tax has escaped assessment is not met in this case since, the alleged income has already been declared in PAN of ABKPR6589A and the tax on the said income has duly been paid. Therefore, initiation of reassessment proceedings under Section 148/148A is bad in law.*

6. *On the facts and in law, the mandatory conditions in Section 147 of the Act which are jurisdictional requirements, not fulfilled and hence, the re-assessment proceedings initiated by the Respondent No.1 and consequently issuance of the impugned Notice under Section 148 of the Act are bad in law and void-ab-initio.*

7. *On the facts and in law, Show Cause Notice under Section 148A(b) of the Act and Order passed under Section 148A(d) of the Act ought to have been issued in compliance to Section 151A of the Act r.w. E Assessment of Income Escaping Assessment Scheme, 2022 dated 29th March, 2022 as held in the decision of Kairos Properties Private Limited (Supra).*

8. *On the facts and in law, the impugned Notice under Section 148 of the Act ought to have been issued in faceless manner as stipulated by the E-Assessment of income Escaping Assessment Scheme, 2022 (Notified on 29th March, 2022). After the notification of the said Scheme dated 29/03/2022, Respondent No.1 was ceased of the jurisdiction to issue the impugned Notice under Section 148 of the Act. Thus, the impugned Notice under Section 148 of the Act dated 28/03/2023 is liable to be quashed and set aside as held by the Hon'ble Jurisdictional High Court Hexaware Technologies Limited Vs. Asst. Commissioner of Income Tax, Circle 15(1)(2), Mumbai & Ors. in WP No. 1778 of 2023.*



9. *The appellant craves, leave to add to alter, modify, revise, or delete any ground (s) in the interest of justice.*”

Findings & Analysis :

2. We have heard both the parties and perused the records. In the case, Assessment Order has been passed u/s.144 r.w.s. 147 of the Act, on 22.02.2023 for A.Y.2015-16, assessing the total income at Rs.1,27,45,994/-. Assessee’s case was reopened based on the information of cash deposits on the Insight Portal of the Income Tax Department.

3. Aggrieved by the assessment order, Assessee filed appeal before Id.CIT(A) who has dismissed the appeal of the assessee on account of non-compliance without discussing grounds of appeal.

4. Ld.Authorised Representative(ld.AR) for the Assessee admitted that due to certain family constraints, Assessee could not comply to notices. However, ld.AR submitted that the cash deposits have already been offered in the case of Janakee Petroleum, proprietary concern. Ld.AR submitted that there are two concerns in the name of Janakee Petroleum - one is partnership concern and another is proprietary concern. Ld.AR submitted that since in the



interest of justice, as there is double taxation, Assessee may be provided one more opportunity to explain the facts. Ld.AR also pleaded that case may be set-aside to the Assessing Officer, so that Assessing Officer could verify these basic facts.

5. Ld.Departmental Representative(ld.DR) for the Revenue had not objected to setting aside the case to Assessing Officer.

6. It has been pleaded by assessee that same income has been taxed twice once in the hands of proprietary concern and another time in the hands of partnership concern. This aspect has not been verified. Assessee in Form No.35 had mentioned all these details along with PAN numbers of both the concerns. However, ld.CIT(A) had not verified the basic facts mentioned by Assessee in Form No.35. In these facts and circumstances of the case, we set-aside the assessment order to the Assessing Officer for denovo adjudication. Assessing Office shall provide opportunity to the assessee. Assessee shall file necessary details before the Assessing Officer. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.



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

PENALY APPEAL
ITA No.2327/PUN/2025 for A.Y.2015-16

8. Since we have set-aside the quantum appeal to the Assessing Officer for denovo verification, we also set-aside the penalty order u/s.271(1)(c) of the Act, dated 10.08.2023 to the Assessing Officer for denovo adjudication. Accordingly, this penalty appeal is allowed for statistical purpose.

9. To sum up, both appeals of the Assessee are allowed for statistical purpose.

Order pronounced in the open Court on 29 January, 2026.

Sd/-
VINAY BHAMORE
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29 Jan, 2026/ SGR

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.



आदेशानुसार / BY ORDER,

/ / TRUE COPY / /

Senior Private Secretary
आयकर अपीलिय अधिकरण, पुणे/ITAT, Pune.