



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

BEFORE MS.ASTHA CHANDRA, JUDICIAL MEMBER  
AND  
DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA/IT(SS)A No.	A.Y.	Appellant	Respondent
IT(SS)A No. 39/PUN/2025	2018-19	Rajrshi Shahu Chhatrapati Bahuudeshiy Shikshan Prasarak Mandal,  Girijadevi Housing Society, Garkheda Parisar, Aurangabad – 431005.  <b>PAN : AABTR7227D</b>	Assistant Commissioner of Income Tax, Central Circle-2, Aurangabad.
IT(SS)A No. 40/PUN/2025	2019-20		
IT(SS)A No. 41/PUN/2025	2014-15		
IT(SS)A No. 42/PUN/2025	2016-17		
IT(SS)A No. 43/PUN/2025	2017-18		
ITANo. 2930/PUN/2025	2015-16		
ITA No. 2935/PUN/2025	2020-21		

Assessee by	Shri Badrinath Kharat
Revenue by	Shri Amit Bobde – CIT(DR)
Date of hearing	03/02/2026
Date of pronouncement	04/02/2026

**आदेश/ ORDER**

**PER BENCH :**

These seven appeals filed by the assessee are directed against the separate orders ld.Commissioner of Income Tax(Appeal), Pune-12 passed under section 250 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') for the assessment years referred above. Assessee has filed identical grounds for all these



years. Since the issue involved is common, all these appeals were heard together and decided by the common order. We treat Appeal in IT(SS)A No.39/PUN/2025 for A.Y.2018-19 as lead case. The Assessee has raised the following grounds of appeal :

*“The Hon. CIT(A) erred in upholding the addition of Rs.1,09,41,454/- as estimated income, being the difference between income declared by the appellant and income determined by the ld AO at the rate of 60% of the gross fee receipts, not appreciating the facts of the case WHERE the appellant being public charitable trust manages a school and a junior college in a low to middle class area and therefore such excessive determination of income on adhoc basis is not justified and the addition of Rs.1,09,41,454/- may kindly be deleted. 4. The Hon. CIT(A) erred in upholding the addition of Rs. 13,35,780/- (Rs.8,80,400/- + Rs.4,55,380/-) as additional income, on account of sale of uniforms and commission from the sale of books, not appreciating the explanation of the appellant and therefore, the addition is not justified and is required to be deleted. 5. Your appellant craves leave to add, alter, amend, DELETE, and/OR vary any of the above grounds of appeal at any time before the decision.”*

**Brief facts of the case :**

S.No.	Number	A.Y.	Date of order Ld.CIT(A)	Date of order Assessing Officer
1	IT(SS)A No.39/PUN/2025	2018-19	01.10.2025	30.09.2021
2	IT(SS)A No.40/PUN/2025	2019-20	01.10.2025	30.09.2021
3	IT(SS)A No.41/PUN/2025	2014-15	01.10.2025	29.09.2021
4	IT(SS)A No.42/PUN/2025	2016-17	01.10.2025	29.09.2021
5	IT(SS)A No.43/PUN/2025	2017-18	01.10.2025	29.09.2021
6	ITANo.2930/PUN/2025	2015-16	01.10.2025	29.09.2021
7	ITA No.2935/PUN/2025	2020-21	01.10.2025	30.09.2021



**Submission of Id.AR :**

2. The Id.Authorised Representative(Id.AR) for the Assessee submitted that assessee's appeal was dismissed by the Id.CIT(A) without discussing each and every ground and merits of the case and merely dismissed for non-compliance. Ld.AR submitted that Assessee may be provided one more opportunity to file details before the Id.CIT(A).

**Submission of Id.Departmental Representative(Id.DR) :**

3. The Id.DR for the Revenue relied on the order of Assessing Officer(AO) and Id.CIT(A)[NFAC].

**Findings & Analysis :**

4. We have heard both the parties and perused the records. In this case, Id.CIT(A) has dismissed the appeal of the assessee as assessee failed to file any reply to notices issued by Id.CIT(A). Ld.CIT(A) has not adjudicated the grounds raised by the Assessee. Ld.AR submitted that one more opportunity may be provided to the Assessee.

4.1 Ld.CIT(A) held as under :

*“6.2 Now coming to the merits of the case, I have perused the order passed by the Assessing Officer. The order is a speaking order, wherein*



*the AO has discussed the facts of the case and has given cogent reasons and made addition on appropriate grounds. The appellant has neither said nor submitted any evidences to rebut the arguments marshaled by the Assessing Officer. Considering the reasons stated in the order of the Assessing Officer for making this addition, I have no reason to disagree with the order passed by the AO. Ground raised by the appellant is hereby dismissed.*

5. It is observed from the order of the Id.CIT(A) that the Id.CIT(A) did not decide the grounds of appeal on merit but merely dismissed the appeal of the assessee for non-compliance. The Id.CIT(A) has not adjudicated grounds raised by the assessee on merits. Assessee had raised following grounds of appeal before the Id.CIT(A) :

*“In the facts and in the circumstances of the case and in the law the Assessing Officer erred in making addition of Rs. 1,09,41,454/- on estimated basis at 60 percent of gross fees receipts from students of Rs.1,99,77,323/- as against at 5 percent computed by the appellant without considering all evidences on record and therefore, the said addition may be deleted.*

*2 In the facts & in the circumstances of the case and in the law, the Assessing Officer erred in making addition of Rs.13,35,780/- in all assessment years from 2014-15 to 2020-21 merely on the basis of statement of one of the employee of the Trust recorded during survey proceeding and on the basis of WhatsApp conversation without any discriminating evidence in respect of relevant A.Y. Therefore the said addition may be deleted.*



*3 In the facts & in the circumstances of the case and in the law, the Assessing Officer assessed the income of the appellant without giving sufficient opportunity of being heard which is against natural justice and therefore the Assessment Order dated 30/09/2021 may be cancelled.*

*4 The appellant craves leaves to add/ modify/ amend/ delete/ all/ any of the grounds of appeal and lead evidence/additional evidences.*

5.1 However, Id.CIT(A) has not adjudicated these grounds.

6. The Hon'ble Bombay High Court has held in the case of Pr.CIT(Central) Vs. Premkumar Arjundas Luthra (HUF) **(Bombay)/[2017] 297 CTR 614 (Bombay)** as under :

*Quote, "8.From the aforesaid provisions, it is very clear once an appeal is preferred before the CIT(A), then in disposing of the appeal, he is obliged to make such further inquiry that he thinks fit or direct the Assessing Officer to make further inquiry and report the result of the same to him as found in Section 250(4) of the Act.*

*Further Section 250(6) of the Act obliges the CIT(A) to dispose of an appeal in writing after stating the points for determination and then render a decision on each of the points which arise for consideration with reasons in support. Section 251(1)(a) and (b) of the Act provide that while disposing of appeal the CIT(A) would have the power to confirm, reduce, enhance or annul an assessment and/or penalty. Besides Explanation to sub-section (2) of Section 251 of the Act also makes it clear that while considering the appeal, the CIT(A) would be entitled to consider and decide any issue arising in the proceedings before him in appeal filed for its consideration, even if the issue is not raised by the appellant in its appeal before the CIT(A). Thus once an*



*assessee files an appeal under Section 246A of the Act, it is not open to him as of right to withdraw or not press the appeal. In fact the CIT(A) is obliged to dispose of the appeal on merits. In fact with effect from 1st June, 2001 the power of the CIT(A) to set aside the order of the Assessing Officer and restore it to the Assessing Officer for passing a fresh order stands withdrawn.*

*Therefore, it would be noticed that the powers of the CIT(A) is coterminous with that of the Assessing Officer i.e. he can do all that Assessing Officer could do. Therefore just as it is not open to the Assessing Officer to not complete the assessment by allowing the assessee to withdraw its return of income, it is not open to the assessee in appeal to withdraw and/or the CIT(A) to dismiss the appeal on account of non-prosecution of the appeal by the assessee. This is amply clear from the Section 251(1)(a) and (b) and Explanation to Section 251(2) of the Act which requires the CIT(A) to apply his mind to all the issues which arise from the impugned order before him whether or not the same has been raised by the appellant before him. Accordingly, the law does not empower the CIT(A) to dismiss the appeal for non-prosecution as is evident from the provisions of the Act.” Unquote.*

6.1 Thus, the Hon’ble Bombay High Court has categorically held that Id.CIT(A) has to decide the appeal on merit and Id.CIT(A) does not have any power to dismiss appeal for non-prosecution.

7. In view of the above, in the interest of justice, we set-aside the order of the Id.CIT(A) to Id.CIT(A) for denovo adjudication. Ld.CIT(A) shall provide opportunity to the assessee. Assessee shall file all the necessary documents before the Id.CIT(A). Accordingly,



grounds of appeal raised by the assessee are allowed for statistical purpose.

8. In the result, appeal of the assessee in IT(SS)A No.39/PUN/2025 is allowed for statistical purpose.

**IT(SS)A Nos. 40, 41, 42 & 43/PUN/2025 and**  
**ITA Nos.2930 & 2935/PUN/2025**

9. Since we have already discussed and decided the same issue in the “Lead Case – IT(SS)A No.39/PUN/2025”, the said decision shall *mutatis-mutandis* apply to all these appeals i.e. IT(SS)A Nos.40, 41, 42 & 43/PUN/2025 and ITA Nos.2930 & 2935/PUN/2025 also. Therefore, grounds of appeal raised by the Assessee are allowed for statistical purpose.

10. To sum up, all the seven appeals filed by the Assessee are allowed for statistical purpose.

Order pronounced in the open Court on 04 February, 2026.

**Sd/-**  
**ASTHA CHANDRA**  
**JUDICIAL MEMBER**

**Sd/-**  
**Dr.DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 04 Feb, 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, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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