

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.2564/PUN/2025
Assessment year : 2022-23**

Lahoti Properties and Infrabuildcon Venture Lahoti Compound, Dayaram Road, Hatte Road, Latur S.O., Latur – 413512	Vs.	ITO, Ward 1, Nanded
PAN: AADFL9693F		
(Appellant)		(Respondent)

Assessee by : Shri Kishor B Phadke
Department by : Shri Chandra Vijay, CIT
Date of hearing : 10-02-2026
Date of pronouncement : 10-02-2026

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the *ex-parte* order dated 20.08.2025 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2022-23.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the Ld. CIT(A) / NFAC in confirming the additions made by the Assessing Officer.

3. Facts of the case, in brief, are that the assessee is a partnership firm engaged in the business of construction of residential housing projects. It filed its return of

income on 14.10.2022 declaring total income of Rs.1,25,000/-. The return was selected for scrutiny under CASS for the following reasons:

- i) *Large stock-in-trade without recognising it as revenue for many years*
- ii) *High liabilities as compared to low income/receipts*
- iii) *Large difference in the opening stock of current year (in Trading & Manufacturing account) and closing stock of previous year shown in P&L a/c as per Return of Income*

4. Accordingly statutory notice u/s 143(2) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') was issued and served on the assessee. Thereafter, the Assessing Officer issued notice u/s 142(1) of the Act along with a questionnaire calling for various details. However, despite number of opportunities granted, the assessee did not make any submission. In view of the above, the Assessing Officer proceeded to complete the assessment u/s 144 r.w.s. 144B of the Act and determined the total income of the assessee at Rs.8,81,87,090/- as against the returned income of Rs.1,25,000/- by making the following additions:

- i) *Variation on account of estimated income from construction contracts business* Rs.5,97,30,238/-
- ii) *Variation on account of unexplained cash credit u/s 68 for unexplained liability* Rs.2,83,31,851/-

5. Since the assessee did not comply to the various notices issued by the office of the Ld. CIT(A) / NFAC, therefore, the Ld. CIT(A) / NFAC dismissed the appeal by relying on the decision of Hon'ble Supreme Court in the case of CIT vs. B.N.

Bhattacharjee and another reported in 118 ITR 461 (SC) and the decision of the Tribunal in the case of M/s. Chhabra Land and Housing Ltd.

6. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

7. The Ld. Counsel for the assessee at the outset submitted that due to some miscommunication the assessee could not represent either before the Assessing Officer or before the Ld. CIT(A) / NFAC. He submitted that given an opportunity, the assessee is in a position to substantiate its case by filing the requisite details.

8. The Ld. DR on the other hand submitted that despite number of opportunities granted by the Assessing Officer as well as the Ld. CIT(A) / NFAC the assessee did not make any submission and therefore, the order of the Ld. CIT(A) / NFAC confirming the addition made by the Assessing Officer should be upheld.

9. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. It is an admitted fact that due to non-compliance to the statutory notices issued by the Assessing Officer he made addition of Rs.5,97,30,238/- being the variation on account of estimated income from construction contract business and Rs.2,83,31,851/- as unexplained cash credit u/s

68 of the Act. We find due to non-compliance to the various statutory notices issued by the office of the Ld. CIT(A) / NFAC, he dismissed the appeal for want of prosecution. Since it is the submission of the Ld. Counsel for the assessee that given an opportunity the assessee is in a position to substantiate its case by filing the requisite details, therefore, considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of Ld. CIT(A) / NFAC with a direction to grant one final opportunity to the assessee to substantiate its case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to submit the requisite details before the Ld. CIT(A) / NFAC on the appointed date without seeking any adjournment under any pretext, failing which the Ld. CIT(A) / NFAC is 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.

10. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10th February, 2026.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 10th February, 2026
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	10.02.2026		Sr. PS/PS
2	Draft placed before author	10.02.2026		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Office Superintendent			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			