



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "SMC", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2391/PUN/2025  
Assessment Year : 2020-21

Tulshiram Sitaram Kadu, Market Yard, Rahuri S.O., Ahmednagar – 413705 Maharashtra PAN : ALIPK6819Q	Vs.	Income Tax Officer, Ward-2, Ahmednagar
Appellant		Respondent

Assessee by	:	Shri Suhas P. Bora
Revenue by	:	Shri Eknath Abhang
Date of hearing	:	04.02.2026
Date of pronouncement	:	12.02.2026

**आदेश / ORDER**

The captioned appeal at the instance of assessee pertaining to the Assessment Year 2020-21 is directed against the order dated 24.09.2025 of National Faceless Appeal Centre, Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of the Assessment Order dated 02.09.2022 passed u/s.143(3) r.w.s.144B of the Act.

2. The grievance of the assessee revolves around the disallowance of expenses at Rs.16,71,885/-.

3. At the outset, ld. Counsel for the assessee submitted that ld.CIT(A) has not granted any opportunity of hearing and in support copy of e-portal has been placed on record. Only prayer is that fair opportunity of hearing may be granted before ld.CIT(A) to place relevant details to show that impugned disallowance is uncalled for.



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4. Ld. Departmental Representative did not oppose to the request made by ld. Counsel for the assessee.

5. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is an individual and has filed the return of income for A.Y. 2020-21 declaring income of Rs.11,36,010/- furnished on 11.12.2020. After the case selected for complete scrutiny, ld. Assessing Officer concluded the proceedings making disallowance of expenses at Rs.16,71,885/- under various heads namely Labour Transport and Hamli, Commission paid to others, packing expenses and water expenditure @20%. Assessee challenged the disallowances of expenses before ld.CIT(A). It is contended that ld.CIT(A) has not granted any opportunity. Perusal of the impugned order also supports the contention of the assessee since there is no reference to any notice of hearing given by ld.CIT(A). Copy of e-portal is also filed by the assessee showing that no opportunity has been granted.

6. Under these given facts and circumstances and in the larger interest of justice, I deem it appropriate to restore the issues raised in the instant appeal to the file of ld.CIT(A). Needless to mention that ld.CIT(A) shall decide the issue in accordance with law after providing reasonable opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.



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7. In the result, the appeal of the appellant is allowed for statistical purposes.

Order pronounced on this 12<sup>th</sup> day of February, 2026.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> February, 2026.

Satish

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

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune