

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

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER &  
Ms. ASTHA CHANDRA, JUDICIAL MEMBER

I.T.A.No.2601/PUN/2025  
(Assessment Year 2018-2019)

Suchit Dilip Mane, House No. 11, Shree Sai Lila Bangla, Vitthal Nagar Plot, 100 Feet Road, Sangli-416416, Maharashtra.  PAN : ATUPM 8524 E  (Appellant)	vs.	ITO, Ward-1, Sangi          (Respondent)
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For Assessee	:	None
For Revenue	:	Shri Pramod Shahakar, JCIT
Date of Hearing	:	11.02.2026
Date of Pronouncement	:	17.02.2026

**ORDER**

**PER : MANISH BORAD, AM**

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals) /NFAC, Delhi [**"CIT(A)"**] dated 09/09/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**) which is arising out of assessment order dated 28.02.2024 passed u/s. 147 r.w.s. 144 r.w.s. 144B of the Act for the Assessment Year (**AY**) 2018-19.

2. When the case called for, none appeared on behalf of the assessee. On the previous date of hearing fixed for 18.12.2025 also, assessee did not respond. We, therefore, proceed to adjudicate the appeal *ex parte qua* assessee with the assistance of Ld. Departmental Representative (DR) and the documents available on record.

3. Ld. Departmental Representative (DR) submitted that assessee did not represent before both the lower authorities and it shows that assessee is not interested to pursue the appeal and therefore, the finding of Ld.CIT(A) may please be affirmed.

4. We have heard rival contentions and perused the records placed before us. We observe that assessee in an individual and did not file return of income for A.Y. 2018-19. Based on the information about financial transaction of cash deposit of ₹1,59,46,520/- and cash withdrawals of ₹ 6,10,000/- from the bank account of the assessee held with The South Indian Bank Ltd., notice u/s. 148 of the Act has been issued, but assessee did not respond and to the subsequent notice u/s. 142(1) also, assessee failed to appear. However, to the show-cause notice u/s. 144 of the Act assessee responded and stated that he is in the business of selling and purchasing of live poultry birds and the net profit in this line of business is less than 8%. However, assessee failed to establish the

genuineness of the claim of doing the said business. Resultantly, Ld.AO made the addition for unexplained money at ₹ 1,59,46,520/- and assessed the income at the same amount.

5. Thereafter, assessee preferred appeal before the Ld.CIT(A) stating in the statement of facts that profit margin is not more than 3% and the income may be computed accordingly. However, when an opportunity of hearing was granted by the Ld.CIT(A), assessee did not respond, resulting into dismissal of appeal. Before this Tribunal also, assessee did not respond.

6. However, considering the fact that assessee has been pleading consistently that he is engaged in the business of live poultry birds and that the alleged receipts are business receipts, we in the larger interest of justice and being fair to both the parties, afford one more opportunity to the assessee and restore all the issues raised in the instant appeal to the file of Ld. CIT(A). 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 as contemplated u/s. 250(6) of the Act. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 17.02.2026

Sd/-  
[ASTHA CHANDRA]  
JUDICIAL MEMBER

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Pune, Dated 17<sup>th</sup> February, 2026

vr/-

Copy to

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

//True Copy //

By Order

Assistant Registrar,  
ITAT, Pune.