



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.3076/PUN/2025
Assessment Year : 2017-18

Shaikh Naim Gulab Shaikh, Prop. Of Sk. Gulab Sk. Gamir Kela Suppliers, 2725, Chandni Chowk, Budhwar Peth, Savda-425502 Tal. Raver, Dist. Jalgaon Maharashtra PAN : BASPS5568N	Vs.	Income Tax Officer, Ward-2(1), Jalgaon
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	09.02.2026
Date of pronouncement	:	18.02.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2017-18 is directed against the order dated 19.11.2025 framed by National Faceless Appeal Centre, Delhi arising out of Assessment Order dated 12.05.2023 passed u/s.147 r.w.s. 144B of the Income Tax Act, 1961 (in short 'the Act').

2. When the case called for, none appeared on behalf of the assessee despite due service of notice of hearing. With the assistance of Id. Departmental Representative and available records, we proceed to adjudicate the appeal *ex parte* qua the assessee.



3. We have heard the ld. DR and perused the record placed before us. We observe that the assessee is an individual and engaged in the business of banana commission agent. Income of Rs.2,21,450/- declared in the return filed for the A.Y. 2017-18. Based on the information available in the AIMS Module that assessee made cash deposits of Rs.2,43,99,000/- and withdrawals of Rs.1,99,17,241/- in the current accounts held with State Bank of India and Punjab National Bank, case reopened u/s.147 of the Act. In response to notice u/s.142(1) the assessee made submission. However, ld. Assessing Officer was not satisfied with the said submission and held that assessee failed to submit documents/evidences in his support to substantiate the huge cash deposits in his bank accounts. Ld. AO thus treated the amount of cash deposit at Rs.2,43,99,000/- as unexplained income u/s.68 of the Act. Thereafter, assessee preferred appeal before ld.CIT(A) but with a delay of 187 days. Ld.CIT(A) did not condone the delay and dismissed the appeal as being barred by limitation. Now the assessee has approached this Tribunal assailing the impugned order.

4. On perusal of the impugned order, we observe that assessee has filed an affidavit explaining the delay of 187 days. Precisely, the main reasons for delay stated to be that assessee is dependent on the Income Tax Practitioner and he could not present his case before the Assessing Officer which resulted in huge demand. Failure on the part of Counsel should not be detrimental to the assessee. However, ld.CIT(A) eventhough extracted the entire affidavit in the impugned order did not condone the delay placing reliance on certain decisions and



ITA No.3076/PUN/2025
Shaikh Naim Gulab Shaikh

held that there exists no sufficient and good reason for the delay of 187 days. Ultimately, the appeal of the assessee has been dismissed by the ld.CIT(A) as barred by limitation and there is no discussion on merits of the case.

5. We on perusal of the averments made by the assessee in the affidavit as well as the statement of facts filed before us find that delay in filing the appeal before ld.CIT(A) is not deliberate and assessee has not gained anything by filing the appeal with delay. We therefore adopting justice oriented approach and placing reliance on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay of 187 days in filing of the instant appeal before ld.CIT(A) and admit the appeal for adjudication.

6. Since ld.CIT(A) has not adjudicated the issues on merits of the case as contemplated u/s.250(6) of the case, we on considering the facts and circumstances deem it appropriate to restore the issues raised in the instant appeal to the file of ld.CIT(A) for afresh adjudication. Needless to mention that ld.CIT(A) in the set aside proceeding shall provide reasonable opportunity to the assessee as decide the issues on merit as contemplated u/s.250(6) of the Act. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.



ITA No.3076/PUN/2025
Shaikh Naim Gulab Shaikh

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

Order pronounced on this 18th day of February, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 18th 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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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