

**IN THE INCOME TAX APPELLATE TRIBUNAL
"NAGPUR" BENCH, NAGPUR
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER
ITA No. 370/NAG/2025 (AY : 2015-16)**

(Physical hearing)

Shivprasad Shevade, Plot No. 80, Attadeep Nagar, Near Juni Vasti Manewada, Nagpur, Maharashtra – 440027. [PAN: EQOPS0368M]	Vs	ITO, Ward-4(4), BSNL RTTC Building, Seminary Hills, Nagpur, Nagpur, Mharashtra–440033.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Vivek Jani, CA
Revenue by	Shri Surjit Kumar Saha, Sr. DR
Date of hearing	26.02.2026
Date of pronouncement	26.02.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by assessee is directed against the order of Id. CIT(A)/NFAC, Delhi dated –01.11.2024 for Assessment Year (A.Y.) 2015-16. The assessee has raised following grounds of appeal;

"1. That on the facts and in the circumstances of the case and in law, the Learned Commissioner of Income Tax (Appeals) (CIT(A)) erred in upholding the ex parte assessment order passed by the Assessing Officer (AO) u/s 147 r.w.s. 144 of the Income-tax Act, 1961 without properly considering the evidence and submissions filed during the course of appellate proceedings.

2. That the Ld. CIT(A) has grossly erred in dismissing the appeal and upholding the addition of ₹. 21,30,74,000/- treating the entire amount of sale consideration as short-term capital gains, without appreciating the fact that:

- *The land in question had been sold in earlier years,*
- *Possession had already been handed over prior to FY 2014-15;*
- *Only the registered deeds were executed in FY 2014-15;*
- *Consideration was received in earlier years;*
- *Appellant had no role in some of the transactions considered by the AO.*

3. That the Ld. CIT(A) erred in law and on facts by not appreciating that the appellant was not the seller in respect of at least one transaction (Plot No. 38. Sale Deed No. 4838/2014) wrongly considered by the AO, resulting in unjustified addition."

2. Rival submissions of both the parties have been heard and record perused. The learned authorised representative (AR) of the assessee fairly submits that the delay of 119 days and filing appeal before tribunal. The delay in filing appeal is neither intentional nor deliberate. The assessee has filed his affidavit in explaining the cause of delay. The learned AR of the assessee further submits that assessee is almost illiterate person and farmer by profession. The assessee engaged consultant namely Sanju Chanderbhan Patel for pursuing his tax matters. He left the assessee without intimation and not made any compliance before learned Commissioner (Appeals), which resulted into dismissal for the want of submission. The learned AR of the assessee submits that assessment was also completed under section 144. The assessing officer while passing the assessment order made addition of ₹ 1.30 crore on the basis of information available in inside Portal. The assessee sold immovable property during the relevant financial year. The assessing officer added entire value determined by a stamp valuation authority. The assessee has good case on merit and is likely to succeed, if one more paucity is given to explain the fact before assessing officer. The learned AR submitted that he undertakes on behalf of assessee to be more vigilant in future and in making timely compliance.
3. On the other hand, the learned senior DR for the revenue submit that matter may be restore to the file of learned Commissioner (Appeals) only, if bench is convinced with the prayer of learned AR of the assessee for condoning the delay in filing appeal.
4. In short rejoinder submission, the learned AR of the assessee submits that assessee is likely to file voluminous evidence to substantiate the cost of acquisition, actual sale

consideration received and that no other consideration except sale consideration shown on the sale deed. Such documents may require verification by assessing officer, hence, matter may be restored to the jurisdictional assessing officer.

5. We have considered the rival submission of both the parties and perused the orders of lower authorities carefully. Firstly, we are considering the plea of learned AR of the assessee for seeking condoning of delay. On considering the submission of learned AR of the assessee that consultant engaged by the assessee has left him without informing in advance and that no compliance was made before Commissioner (Appeals). Considering the peculiar facts of the case, we find that delay in filing appeal is not intentional. The assessee is not going to be benefited by filing appeal belatedly, rather there chance that appeal may not be admitted for the want of delay. Thus, keeping in view the principles in law on limitation that when technical consideration and cause of substantial justice are kept against each other, the cause of substantial justice may be preferred. Hence, delay in filing the present appeal is condoned. Now advertng to the merits of the case.
6. We find that assessing officer while passing the assessment order made addition on the basis of information available with him that assessee has sold immovable property and the stamp valuation authority valued such transaction for the purpose of registration of transaction at ₹ 1.30 crore. The assessing officer made addition of entire value determined by stamp valuation authority. We are conscious of the fact that assessment was completed under section 144. Further, the learned Commissioner (Appeal) dismissed the appeal for the want of submission. We find that assessing officer made addition, solely on the basis of information in insight portal. In our view substantial rights of the assessee is involved in the present appeal. Therefore, the matter is restored back to the file of jurisdictional assessing officer to pass the order afresh. Needless to direct that before passing the

assessment order, the assessing officer shall allow fair and reasonable opportunity to the assessee. The assessee is also directed to be more vigilant in future in making timely compliance. In the result, grounds of appeal raised by assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 26/02/2026 at the time of hearing.

Sd/–

**KHETTRA MOHAN ROY
ACCOUNTANT MEMBER**

Sd/–

**PAWAN SINGH
JUDICIAL MEMBER**

MUMBAI, Dated: 26/02/2026
Biswajit

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar
ITAT, Nagpur