



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.3118/PUN/2025

Assessment Year : 2016-17

Susmita Sudhakar Ukarde, Z P Primary School, Pilawali, Vanagewadi, Kalambat, Ratnagiri-415605 Maharashtra PAN : AAJPU4746Q	Vs.	Income Tax Officer, Ward Ratnagiri Jail Road, Ratnagiri
Appellant		Respondent

Assessee by	:	Shri Anup Shaha
Revenue by	:	Shri Dayanand Jawalikar
Date of hearing	:	12.03.2026
Date of pronouncement	:	17.03.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2016-17 is directed against the order dated 01.12.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 21.03.2022 passed u/s. 147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. At the outset, ld. Counsel for the assessee submitted that ld.CIT(A) has dismissed the appeal being barred by limitation and also assessee could not appear before the ld. Assessing Officer resulting into Best Judgment assessment. Only prayer is made to afford one more opportunity to go before ld.Jurisdictional Assessing Officer and ld. DR supported the order of ld.CIT(A) but raised no objection if the matter is restored to the file of ld. Jurisdictional Assessing Officer.



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3. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is an individual and assessment for A.Y. 2016-17 has been framed as Best Judgment u/s.147 r.w.s.144 of the Act and addition of Rs.9,64,000/- has been made and assessed the income at the very same amount. Even though the assessee challenged the addition before Id.CIT(A) but there was delay in filing the appeal which has not been condoned by Id.CIT(A). Assessee has mentioned the reason giving rise to the delay in the form of Affidavit placed on record and the delay is mainly on account of inability of the assessee to use email and lack of awareness of other mode of technology as he resides in rural part of Kondan region. Considering the 'reasonable cause' 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)* I hereby condone the delay in filing of appeal before Id.CIT(A).

4. So far as merits of the case are concerned, it is evident that Id.CIT(A) has not decided the issues on merits. I therefore considering the prayer made by Id. Counsel for the assessee and in the interest of justice being fair to both the parties deem it appropriate to remit back the issues to the file of Id. JAO for *denovo* adjudication. Needless to mention that Id.JAO in the set aside proceedings shall allow reasonable opportunity to the assessee to produce the details/evidences substantiating the cash deposits.



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Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and the effective ground No.1 raised by the assessee is allowed for statistical purposes. For remaining grounds, in absence of any averments from Id. Authorised Representative, the remaining grounds are dismissed as 'not pressed'.

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

Order pronounced on this 17th day of March, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17th March, 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.