

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
Ms. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1970/PUN/2025  
Assessment year : 2015-16**

Chandrabhan Suryabhan Shinde 777, Shinde Galli, Bidkingaon S.O. Bidkin, Ahmednagar – 431105	<b>Vs.</b>	ITO, Ward-1(1), Aurangabad
<b>PAN: GDXPS1696Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : None  
Department by : Shri Mukul Kulkarni (virtually)

Date of hearing : 09-04-2026  
Date of pronouncement : 10-04-2026

**ORDER**

**PER R.K. PANDA, VP:**

This appeal filed by the assessee is directed against the order dated 17.07.2025 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2015-16.

2. None appeared on behalf of the assessee when the name of the assessee was called. However, written submission has been filed by the assessee. Accordingly, the appeal is being decided on the basis of written submission filed by the assessee and after hearing the Ld. DR.

3. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the Ld. CIT(A) / NFAC in dismissing the appeal on account of delay of 143 days in filing of the same.

4. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income for assessment year 2015-16. Information was in possession of the department that the assessee had made Time Deposit to the tune of Rs.34,00,000/- and cash deposits to the tune of Rs.20,00,000/- in his bank account held with M/s. Deogiri Nagari Sahakari Bank Limited during the financial year 2014-15 relevant to the assessment year 2015-16. The case of the assessee was reopened after passing an order u/s 148A(d) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). Accordingly, notice u/s 148 of the Act was issued in response to which the assessee filed his return of income on 19.04.2022 declaring total income of Rs.73,450/-. The Assessing Officer issued notices u/s 143(2) and served on the assessee. Thereafter he issued notices u/s 142(1) of the Act and served on the assessee in response to which the assessee made part compliance. Rejecting the submissions made by the assessee, the Assessing Officer made addition of Rs.20,00,000/- as unexplained money u/s 69A r.w.s. 115BBE of the Act and Rs.76,00,767/- on account of undisclosed long term capital gain and determined the total income of the assessee at Rs.96,74,217/- in the order passed u/s 147 r.w.s. 144B of the Act.

5. Since there was a delay of 143 days in filing of the appeal before the Ld. CIT(A) / NFAC, the Ld. CIT(A) / NFAC did not condone the delay and dismissed the appeal.

6. Aggrieved with such order of the Ld. CIT(A) / NFAC the assessee is in appeal before the Tribunal.

7. The assessee in his written submission has submitted that he is an individual farmer residing in a rural area and completely illiterate. He does not understand income tax law and cannot read even Marathi, his vernacular language. Further, the land belonged to his father which was compulsorily acquired by the government through the Land Acquisition Officer. The compensation and cheque for acquisition were issued in the name of the father and the amount was credited to his father's bank account. However, the Assessing Officer has erroneously presumed that the land belonged to the assessee and wrongly taxed the capital gains of Rs.76,00,767/- in the hands of the assessee though he was neither the owner nor the recipient of compensation. So far as the cash deposited of Rs.20 lakhs is concerned, the same was received from his father out of land acquisition compensation. He submitted in his written submission that despite all these facts mentioned, the Ld. CIT(A) / NFAC dismissed the appeal without considering the fact that the assessee is an illiterate person coming from rural background and was completely dependent on his Counsel for filing and follow up procedure of the

appeal. Relying on various decisions he submitted that the Ld. CIT(A) / NFAC should not have dismissed the appeal on account of delay and should have decided the appeal on merit by condoning the delay. He accordingly submitted that he has no objection if the matter is restored to the file of the Ld. CIT(A) / NFAC with a direction to condone the delay in filing of the appeal and decide the issue on merit.

8. The Ld. DR on the other hand heavily relied on the orders of the Assessing Officer and the Ld. CIT(A) / NFAC.

9. We have considered the written submission filed by the assessee, heard the Ld. DR, perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. It is an admitted fact that due to delay in filing of the appeal by 143 days, the Ld. CIT(A) / NFAC did not condone the delay and dismissed the appeal *in limine*. It is the submission of the assessee that in view of various decisions of the Hon'ble Supreme Court the Ld. CIT(A) / NFAC should have decided the issue on merit since the issues are decided in favour of the assessee by the various decisions.

10. We find some force in the above arguments of the Ld. Counsel for the assessee. We find the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. Mst. Katiji & Ors. reported in 167 ITR 471 (SC) has held that

when substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.

11. We find recently the Hon'ble Supreme Court in the case of Inder Singh Vs. The State of Madhya Pradesh reported in 2025 LiveLaw (SC) 339 has held as under:

*“14. There can be no quarrel on the settled principle of law that delay cannot be condoned without sufficient cause, but a major aspect which has to be kept in mind is that, if in a particular case, the merits have to be examined, it should not be scuttled merely on the basis of limitation.”*

12. In the light of the above decisions of Hon'ble Supreme Court cited (supra) and considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. CIT(A) / NFAC with a direction to condone the delay in filing of the appeal and decide the issue on merit and as per fact and law after giving due opportunity of being heard to the assessee. The assessee is also hereby directed to make her submissions, if any, on the appointed date without seeking any adjournment under any pretext failing which the Ld. CIT(A) / NFAC is at liberty to pass appropriate order as per law. We hold

and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

13. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10<sup>th</sup> April, 2026.

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER  
पुणे Pune; दिनांक Dated : 10<sup>th</sup> April, 2026  
GCVSR

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Assistant Registrar  
आयकर अपीलीय अधिकरण ,पुणे  
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	09.04.2026		Sr. PS/PS
2	Draft placed before author	09.04.2026		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Office Superintendent			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			