

**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.3112/PUN/2025
Assessment year : 2019-20**

Amol Sheshnarayan Karle At Post Nanded, Tal Haveli Pune, Nanded, Nanded B.O., Pune - 411041	Vs.	ITO, Ward-6(1), Pune
PAN: BCCPK8856P		
(Appellant)		(Respondent)

Assessee by : CA Anuja Kulkarni
Department by : Shri Mukul Kulkarni (virtually)

Date of hearing : 07-04-2026
Date of pronouncement : 10-04-2026

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the order dated 28.08.2025 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2019-20.

2. There is a delay of 47 days in filing of the appeal before the Tribunal for which the assessee has filed a condonation application along with an affidavit explaining the reasons for such delay according to which the assessee was undergoing continuous medical treatment. After considering the contents of the condonation application filed along with the affidavit and after hearing the Ld. DR, the delay in filing of the appeal is condoned and the appeal is admitted for adjudication.

3. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the Ld. CIT(A) / NFAC in confirming the additions made by the Assessing Officer on account of purchase of immovable property of Rs.50 lakhs u/s 69 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and cash deposit of Rs.8,76,000/- u/s 69A of the Act.

4. Facts of the case, in brief, are that the assessee is an individual and has filed his return of income declaring total income of Rs.6,16,470/-. The case of the assessee was reopened after recording reasons as per the provisions of section 147 of the Act and accordingly notice u/s 148 of the Act was issued. The assessee in response to the same filed his return of income declaring same income as declared originally. During the course of assessment proceedings the Assessing Officer asked the assessee to explain the source of investment for purchase of immovable property amounting to Rs.50 lakhs and payment of cash of Rs.8,76,000/- to M/s. Kartavya Nirmiti. In absence of any explanation to his satisfaction regarding the source of investment made for purchase of immovable property amounting to Rs.50 lakhs and payment of cash amounting to Rs.8,76,000/- to M/s. Kartavya Nirmiti, the Assessing Officer made addition of the same by invoking the provisions of section 69 and 69A of the Act respectively.

5. Since the assessee did not appear before the Ld. CIT(A) / NFAC despite number of opportunities granted, the Ld. CIT(A) / NFAC in the *ex-parte* order passed by him sustained the addition made by the Assessing Officer.

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

7. The Ld. Counsel for the assessee submitted that due to miscommunication between the assessee and his authorized representative, the case remained unrepresented. She submitted that given an opportunity the assessee is in a position to substantiate his case by filing the requisite details.

8. The Ld. DR on the other hand opposed the arguments advanced by the Ld. Counsel for the assessee.

9. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. It is an admitted fact that due to non-submission of any details to the satisfaction of the Assessing Officer, he made addition of Rs.50 lakhs u/s 69 of the Act being the amount paid for purchase of immovable property. Similarly, he made addition of Rs.8,76,000/- u/s 69A of the Act being the cash paid to M/s. Kartavya Nirmitti. We find due to non-submission of any details before the Ld. CIT(A) / NFAC despite number of opportunities granted, he sustained the addition made by the Assessing Officer. It is the submission of the Ld. Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate his case by filing the requisite details before the Ld. CIT(A) / NFAC. 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 grant one final opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to submit the requisite details before the Ld. CIT(A) / NFAC 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.

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

Order pronounced in the open Court on 10th April, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 10th 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	07.04.2026		Sr. PS/PS
2	Draft placed before author	08.04.2026		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			