

**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.3016/PUN/2025
Assessment year : 2015-16**

Kishor Jagannath Jadhav 60 Near Grampanchayat Office, Satmane, Malegaon, Nashik – 423203	Vs.	ITO, Ward-1, Malegaon
PAN: AQAPJ0371R		
(Appellant)		(Respondent)

Assessee by : Shri Harshad B Jadhav
Department by : Shri Mukul Kulkarni (virtually)

Date of hearing : 08-04-2026
Date of pronouncement : 15-04-2026

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the order dated 04.09.2025 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2015-16.

2. There is a delay of 8 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. 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

addition of Rs.72,11,900/- made by the Assessing Officer u/s 69A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

4. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income. He is primarily engaged in agricultural activities. The case of the assessee was selected for scrutiny on the ground that the assessee has deposited cash amounting to Rs.72,11,900/- in his bank account and the source remains unexplained. Therefore, the case of the assessee was reopened as per the provisions of section 147 and accordingly a notice u/s 148 of the Act dated 30.03.2022 was issued to the assessee. However, the assessee did not file any return in response to the notice u/s 148 of the Act. The subsequent notices issued u/s 142(1) of the Act were also remained un-complied with. The Assessing Officer, therefore, completed the assessment u/s 147 r.w.s. 144 r.w.s. 144B of the Act determining the total income of the assessee at Rs.72,11,900/-.

5. Since the assessee did not respond to the various statutory notices issued by the office of the Ld. CIT(A) / NFAC, the Ld. CIT(A) / NFAC in the *ex-parte* order passed by him dismissed the appeal filed by the assessee.

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 the reopening of the assessment is not in accordance with law and therefore, the same has to be

quashed. In his alternate contention, he 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 heavily relied on the orders of the Assessing Officer and the Ld. CIT(A) / NFAC. He submitted that despite repeated opportunities granted by the Assessing Officer as well as the Ld. CIT(A) / NFAC, the assessee did not make any submission. Therefore, the addition made by the Assessing Officer and sustained by the Ld. CIT(A) / NFAC is justified.

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-response to the statutory notices issued by the Assessing Officer he completed the assessment u/s 147 r.w.s. 144 r.w.s. 144B of the Act determining the total income of the assessee at Rs.72,11,900/-. 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 15th April, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 15th 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,

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Assistant Registrar
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S.No.	Details	Date	Initials	Designation
1	Draft dictated on	10.04.2026		Sr. PS/PS
2	Draft placed before author	10.04.2026		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			