



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.3136/PUN/2025

Assessment Year : 2013-14

Shreya Santosh Chawak, C-3, 12, Kinara CHS, 52 Bungalow, Bundar Road, Panvel-410206, Maharashtra PAN: AVEPC0471G	Vs.	Income Tax Officer, Ward-1, Panvel
Appellant		Respondent

Assessee by	:	Shri Ajinkya M. Vaishampayan
Revenue by	:	Shri Ambarnath Khule (through virtual)
Date of hearing	:	16.03.2026
Date of pronouncement	:	17.04.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2013-14 is directed against the order dated 08.12.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 28.09.2021 passed u/s.147 r.w.s144 of the Income Tax Act, 1961 (in short 'the Act').

2. The sole grievance of the assessee revolves around the addition for unexplained investment in the immovable property at Rs.33,67,100/-.

3. At the outset, ld. Counsel for the assessee submitted that delay of 1133 days in filing of the appeal before ld.CIT(A) has not been condoned and the appeal has been dismissed in limine. Referring to the Affidavit placed on record along with paper book running into 31 pages it is



ITA No.3136/PUN/2025
Shreya Santosh Chawak

claimed that the assessee has been prevented from 'reasonable cause' because the assessment orders were not communicated to the assessee as they were sent on the e-mail id of the assessee's brother who was using couple of e-mail ids and did not look to the concerned e-mail received from the Department. Only reason made is to condone the delay and remit back the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication to which Id. DR did not object.

4. I have heard the rival submissions and perused the record placed before me. I note that the assessee is an individual and did not file the return of income for A.Y. 2013-14. Based on the information about the purchase of immovable property in the name of assessee for an amount of Rs.33,67,100/-, re-assessment proceedings u/s.147 of the Act were carried out but due to non-compliance Id. Assessing Officer passed the Best Judgment assessment and made addition of Rs.33,67,100/- as unexplained investment. Thereafter, assessee preferred appeal before Id.CIT(A) with an inordinate delay of 1133 days. It is borne out from the record that the assessment order was passed on 28.09.2021 and the assessee filed appeal before Id.CIT(A) on 03.12.2024. During the period from March, 2020 till May 2022, entire nation has witnessed covid-19 pandemic issue and there were restrictions on movement of general public and considering the difficulties faced by the litigants, the period of almost two years have been excluded by the Hon'ble Apex Court in the case of *Cognizance for Extension of Limitation In re (2022) 441 ITR 722 (SC)*. Remaining delay is mainly on account of non communication of passing of the assessment



ITA No.3136/PUN/2025
Shreya Santosh Chawak

order to the assessee for which the details have been furnished in the Affidavit. Assessee has also furnished the paper book for the source of funds utilized for making the investment in the immovable property. Considering the above averments made by the assessee and also adopting justice oriented approach, I find that the delay is not intentional. The Hon'ble Supreme Court in the case of *Collector of Land Acquisition vs. Mst. Katiji*, 167 ITR 471 (SC) 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. The Hon'ble Jurisdictional High Court in the case of *Vijay Vishin Meghani vs. DCIT*, 389 ITR 250 (Bom.) held that in the matter of condonation of delay an overall view in the larger interest of justice has to be taken. None should be deprived of an adjudication on merits unless the Court of law or the Tribunal/Appellate Authority finds that the litigant has deliberately and intentionally delayed filing of the appeal, that he is careless, negligent and his conduct is lacking in bonafides. I therefore placing reliance on the above referred judgments condone the delay in filing of appeal before ld.CIT(A).

5. Since ld.CIT(A) has not decided the issues on merit, the issues in the instant appeal deserves to be remitted back to the file of ld.CIT(A) for *denovo* adjudication. In view thereof, without dwelling into merits of the case, the issues raised in the instant appeal are remitted back to the file of ld.CIT(A) with a direction to adjudicate the appeal of the assessee on merits of the case as contemplated u/s.250(6) of the Act.



ITA No.3136/PUN/2025
Shreya Santosh Chawak

Needless to mention that ld.CIT(A) in the set aside proceeding shall provide reasonable opportunity to the assessee and consider the documents/evidences to be filed by the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

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

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17th April, 2026.

Satish



ITA No.3136/PUN/2025
Shreya Santosh Chawak

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.