



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.3205/PUN/2025

Assessment Year : 2018-19

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| Shekhar Yadgiri Gajjal, STES Staff Qtrs, South block 212, Wadgaon Bk, Haveli, Pune-411041, Maharashtra PAN: AHAPG8774G | Vs. | Assistant Commissioner of Income Tax, Circle 12, Pune |
| Appellant | | Respondent |

| | | |
|-----------------------|---|---|
| Assessee by | : | Shri Abhay A Avchat |
| 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. 2018-19 is directed against the order dated 27.09.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 29.02.2024 passed u/s. 147 r.w.s144 r.w.s144B of the Income Tax Act, 1961 (in short 'the Act').

2. At the outset, ld. Counsel for the assessee submitted that due to 'reasonable cause' appeal before ld.CIT(A) could not be furnished in time and there is delay of 199 days. However, ld.CIT(A) has not condoned the delay and dismissed the appeal in limine. He therefore prayed that in the larger interest of justice the assessee may please be provided one more opportunity and issues raised in the instant appeal may be restored to the file of ld.CIT(A) for afresh adjudication.



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3. On the other hand, ld. DR did not oppose the request made by the ld. Counsel for the assessee.

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. 2018-19. Based on the information about purchase and sale of immovable property and tax deducted at source on salary, the re-assessment proceedings u/s.147 were carried out but assessee failed to appear before the ld. Assessing Officer resulting into addition of Rs.47,77,000/- and the income assessed at the same amount. Assessee challenged the addition made by the Assessing Officer before ld.CIT(A) but the appeal was delayed by 199 days. The reasons were furnished before ld.CIT(A) stating that he was totally dependent upon the consultant looking after the tax work but he did not inform the assessee about the replies and compliances to be made. Considering the above averments made by the assessee and also adopting justice oriented approach, I find that the delay is not intentional and therefore 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)* condone the delay in filing the 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



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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. 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



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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.