



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES “SMC”, PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1075/PUN/2025

Assessment Year : 2012-13

Gajanan Jagannath Kalbhor, Post Loni Kalbhor, Kadamwak Wasti B.O., Pune 412201, Maharashtra PAN : ASHPK8452B	Vs.	Income Tax Officer, Ward-14(3), Pune
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri S. Sadananda Singh
Date of hearing	:	16.06.2025
Date of pronouncement	:	17.06.2025

**आदेश / ORDER**

This appeal at the instance of assessee pertaining to the Assessment Year 2012-13 is directed against the order dated 07.05.2024 of National Faceless Appeal Centre, Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called ‘the Act’) arising out of the Assessment Order dated 17.12.2019 passed u/s.144 r.w.s.147 of the Act.

2. When the case was called for, none appeared on behalf of the assessee despite due service of notice of hearing. With the assistance of ld. Departmental Representative and on the basis of material available on record, I proceed to adjudicate the appeal.

3. I have heard the ld. Departmental Representative and perused the record placed before me. I find that the assessee is an individual and did not file the return of income for A.Y. 2012-13. Based on the information available with the department that assessee made cash deposit of Rs.20.44 lakh with the account held



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with Union Bank of India. Case of the assessee reopened by issuance of notice u/s.148 of the Act. Ld. Assessing Officer also issued show cause notice to the assessee to explain the other credits amounting to Rs.8.27 lakh. There was no compliance from the side of assessee to such notices. Thereafter, Ld. Assessing Officer after obtaining the information from Union Bank of India u/s.133(6) of the Act assessed the income of assessee at Rs.28.71 lakh and made addition as unexplained money u/s.69A of the Act. In the appeal filed before First Appellate also, I find that inspite of being provided various opportunities assessee failed to appear before ld.CIT(A) resulting into dismissal of the assessee's appeal *in limine*.

4. Now the assessee is in appeal before this Tribunal assailing the impugned order passed by ld.CIT(A). I find that assessee vide grounds of appeal contended that non-appearance and non-compliance before the authorities was due to unawareness about income-tax appellate proceedings and thus prayed for granting of reasonable opportunity to explain and justify the sources of income. It is also contended that the total addition made by the authorities is uncalled for because the source of alleged cash deposit is out of earlier cash withdrawals from bank, agricultural income and sale of agricultural land and cash loan from friend.

5. Under the given facts and circumstances where the assessee has not participated in the proceedings before ld.CIT(A) and has not produced any documents to justify the sources of alleged cash deposit and further considering the procedural transition to electronic issuance of notices via the ITBA portal which may, at times, escape the attention of the assessee or its Authorized Representative, I in the larger interest of justice and being fair to



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both the parties deem it proper to give one more opportunity to the assessee. I therefore remit all the issues raised by the assessee on merit in the instant appeal to the file of ld.CIT(A) for necessary adjudication. Assessee will be at liberty to produce/adduce evidence/documents in his support. Ld.CIT(A) shall call for a remand report if necessary from the Ld. Jurisdictional Assessing Officer and after considering the submissions of assessee pass a speaking order as contemplated u/s.250(6) of the Act. Assessee is directed to provide its updated email address and contact details to the Department to facilitate effective communication of notices through the ITBA portal. Assessee is further advised to exercise due diligence and avoid seeking adjournments except for bonafide and justifiable reasons. Impugned order is hereby set aside and the effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 17<sup>th</sup> day of June, 2025.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 17<sup>th</sup> June, 2025.  
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 //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune