



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.100/PUN/2025
Assessment Year 2021-22

Sujit Vitthal Shinde, Ankur Plaza, Matruchaya Nursing Home, Waraje Chowk, Pune 411056 Maharashtra PAN : BEKPS0915P	Vs.	Income Tax Officer, Ward-11(1), Pune
Appellant		Respondent

Appellant by	:	Smt. Deepa Khare
Respondent by	:	Shri Vinod Pawar (Virtual)
Date of hearing	:	30.10.2025
Date of pronouncement	:	13.11.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of appellant pertaining to A.Y. 2021-22 is directed against the order dated 05.08.2024 framed by Addl/JCIT(A)-2, Vadodara emanating out of Intimation Order dated 08.07.2022 passed u/s.143(1) of the Income Tax Act, 1961.

2. Registry has informed that that the instant appeal is barred by limitation as the appellant has filed this appeal with a delay of 75 days. Appellant in support of its plea for condonation of delay has filed an Affidavit stating that due to no proper response from the Income Tax portal under the login of the appellant and even the alternate remedies of filing rectification of return etc. were also tried but there was no



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positive outcome. There is a delay in filing of the appeal but the delay is not intentional. Therefore, it is prayed for condoning the delay. On perusing the averments made in the affidavit, we are satisfied that '*reasonable cause*' prevented the appellant to file the appeal within the stipulated time. We therefore taking guidance from 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 of 75 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

3. At the outset, ld. Counsel for the appellant submitted that ld.CIT(A) has dismissed the appeal *in limine* by not condoning the delay in filing of the appeal. Reference made to the reasons mentioned in Form No.35. She further prayed that the delay in filing appeal before ld.CIT(A) may please be condoned and the issues raised in the appeal may please be restored to the file of ld.CIT(A) for necessary adjudication.

4. On the other hand, ld. Departmental Representative supported the order of ld.CIT(A).

5. We have heard the rival contentions and perused the record placed before us. We observe that the appellant is an individual and return filed for A.Y. 2021-22 on 11.03.2022 declaring income of Rs.37,99,450/-. Return has been processed u/s.143(1)(a) of the Act on 08.07.2022 making certain adjustments thereby computing the income at Rs.70,52,250/- as against the income of Rs.37,99,450/- declared by the appellant. Aggrieved with the adjustments,



appellant preferred appeal before ld.CIT(A) but the same was instituted on 19.02.2024 with a delay of approximately 18 months. Though the appellant furnished the reasons for the said delay but ld.CIT(A) did not condone the delay and dismissed the appeal *in limine*.

6. We have gone through the reasons mentioned mainly that the appellant was trying for the alternate remedy by filing rectification as the income declared in the return under different heads have been again added by the CPC due to some inadvertent mistake committed in filing of the return. The rectification process took long time but did not brought any fruitful result. Appellant also filed an affidavit stating these reasons which mainly indicate that delay is not intentional and appellant has not gained anything from delaying the appeal. We therefore following the judicial precedents of the Hon'ble Apex Court referred (*supra*) condone the delay in filing of appeal before ld.CIT(A).

7. So far as merits of the case are concerned, we observe that the appellant has shown income under the head "Income from House property" at Rs.4,90,255/-, Income from Capital Gain at Rs.19,90,020/- and Income from Other Sources at Rs.7,72,520/- which totals to Rs.32,52,795/-. Appellant prepared the profit and loss account showing the business income and all other income amounts were routed through Capital account. But due to inadvertent mistake in not selecting the correct column in the income tax return, all the above three heads of income were again taxed by the CPC under the head "Profits and gains from business" which the appellant has already offered the income of Rs.32,52,795/- in the total income.



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8. Under these given facts and circumstances, we deem it appropriate to restore the issues raised in the instant appeal to the file of Id. Jurisdictional Assessing Officer who shall carry out the verification of the contentions of the appellant as well as observations made hereinabove and if it is found that the income under the head house property, capital gain and income from other sources etc. totalling to Rs.32,52,795/- has already been offered to tax under the respective heads and the very same amount has again been added under the head Profits and Gains from business, then the addition to this extent deserves to be deleted. Needless to mention that Id.JAO in the set aside proceedings shall give reasonable opportunity to the appellant to file the requisite details and decide in accordance with law. Appellant is directed to update latest email and contact details on ITBA portal. Appellant is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and effective grounds raised by the appellant are allowed for statistical purposes.

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

Order pronounced on this 13th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th November, 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, “B” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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