सत्यमेव जयते

**IN THE INCOME TAX APPELLATE TRIBUNAL**
**PUNE BENCH "B", PUNE**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**
**AND**
**SHRI Dr. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

ITA No.102/PUN/2026
Assessment Year : 2015-16

| | | |
|---|---|---|
| Narayan Harichandra Waghmare,<br>Plot No. 12, Gut No. 37,<br>Bhavishdeep Nagar, Sajapur,<br>Wadgaon Kolhati, Bjaj Nagar MIDC,<br>Waluj SO, Aurangabad-431136<br><br>PAN : ABTPW3244N | Vs. | Income Tax Officer,<br>Ward – 1(5), Aurangabad |
| (Appellant) | | (Respondent) |

| | | |
|---|---|---|
| Assessee by | : | N O N E |
| Revenue by | : | Smt. Shraddha Nichal, Addl. CIT |
| Date of hearing | : | 25-08-2026 |
| Date of pronouncement | : | 25-08-2026 |

**आदेश /ORDER**

**PER Dr. DIPAK P. RIPOTE, A.M :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), NFAC, Delhi [Ld.CIT(A)], passed u/s. 250 of the Income Tax Act, 1961 ('the Act') for AY 2015-16 on 12.09.2025.

2. There was a delay of 44 days in filing of the appeal before this Tribunal. The assessee filed an affidavit explaining the reasons for delay. We have perused the affidavit and convinced that there was sufficient cause for delay. Substantial justice is

**Findings and Analysis:**

3. None appeared on behalf of the assessee. It is observed that on 20.04.20266 Mr. Ramesh Thete has sought adjournment. Accordingly, case was adjourned. On 17.06.2026 none appeared on behalf of the assessee. Hence, the case was adjourned. Today on 25.08.2026 none appeared on behalf of the assessee and no adjournment letter was filed. Hence, we proceeded to decide the appeal ex-parte qua the assessee.

4. We have heard Ld. DR and perused the records. In this case, there was delay of 46 days in filing of the appeal. In this case, the Ld. CIT(A) has dismissed the appeal of the assessee on account of 46 days delay. The assessee had filed explanation and requested for condonation of delay. On perusal of the explanation filed by the assessee for condonation of delay, it is observed that there was sufficient cause for delay. Substantial justice is more important than procedural delay. No assessee is going to gain by filing the appeal belatedly. Therefore, we direct the Ld. CIT(A) to condone the delay and decide the appeal of the assessee on merits. Thus, ground No. 1 raised by the assessee is allowed for statistical purpose.

5. We have not adjudicated on merits of the addition. Hence all other grounds raised by the assessee are dismissed as un-adjudicated. The Ld. CIT(A) shall provide opportunity of hearing

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

Order pronounced in the open Court on 25th August, 2026

| | |
|---|---|
| Sd/- | Sd/- |
| (PAVAN KUMAR GADALE) | (Dr. DIPAK P. RIPOTE) |
| JUDICIAL MEMBER | ACCOUNTANT MEMBER |

पुणे/Pune;
दिनांक/Dated : 25-08-2026

*Ravi Kumar* Ravi Kumar Digitally signed by Ravi Kumar Date: 2026.08.25 16:41:23 +05'30'

**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, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार**/ BY ORDER,

**// True Copy //**

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune