

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**BEFORE PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 2132/Del/2023
(Assessment Year : 2017-18)

&

SA No.125/Del/2024
(Arising out of ITA No.2132/Del/2023)
(Assessment Year : 2017-18)

Rajiv Jain 84, D Block Bharat Nagar, New Friends Colony, New Delhi – 110 025 PAN No. ADGPJ 9522 M (APPELLANT)	Vs.	ACIT Central Circle - 20 New Delhi (RESPONDENT)
---	-----	--

Assessee by	Shri Sachin Jain, C.A.
Revenue by	Shri P. N. Barnwal, CIT-D.R.

Date of hearing:	06.05.2024
Date of Pronouncement:	06.08.2024

ORDER

PER PRADIP KUMAR KEDIA, AM :

The captioned appeal along with a Stay Application has been filed by the assessee against the first appellate order of the Ld. Commissioner of Income Tax (Appeals) – 27, New Delhi dated 29.05.2023 arising from the assessment order dated 25.12.2018 passed by the ACIT, Central Circle – 20, New Delhi (hereinafter referred to as ‘AO’) under Section 143(3) of the Income Tax Act, 1961 (the Act) concerning Assessment Year 2017-18.

2. As per the grounds of appeal, the assessee has challenged the additions made by the Assessing Officer under Section 69A and 69B of the Act. The assessee has *inter alia* challenged the invalidity of the First Appellate order being passed without document identification number.

3. When the matter was called for hearing Shri Sachin Jain, Chartered Accountant appeared for the assessee and submitted that the First Appellate order is rendered *non-est* in view of the complete absence of DIN number assigned to such appellate order. In the absence of the document identification number, the First Appellate order cannot be reckoned as valid in the eyes of law. The learned Counsel further submitted that the additions made under Section 69A and 69B of the Act are on factually wrong premises and under misconstruction of law without weighing the factual matrix in the right perspective. The learned Counsel thus submitted that the First Appellate order liable to be set aside for fresh adjudication in accordance with law.

4. The learned CIT-DR for the Revenue on the other hand supported the First Appellate order.

5. On perusal of the First Appellate order, it is seen that no DIN number has been assigned. In the absence of DIN number, the First Appellate order suffers from vice of irregularities to say the least. No useful purpose will be served for traversing the facts on such irregular and defective first appellate order. We thus consider it expedient to restore the matter back to the file of the CIT(A) for fresh adjudication in accordance with law after giving proper opportunity to the assessee. It shall be open to the assessee to adduce such evidences and place such material as may be considered expedient to support the return of income. In this view of the matter, the appeal of the assessee is allowed for statistical purposes.

6. In the result, appeal of the assessee is allowed for statistical purposes and the Stay Application is dismissed as infructuous.

Order pronounced in the open court on 06.08.2024

Sd/-

**(SUDHIR KUMAR)
JUDICIAL MEMBER**

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Date:- 06.08.2024

*Priiti Yadav, Sr. PS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI