

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA Nos. 866 & 867/Del/2024  
(Assessment Years : 2015-16 & 2016-17)

<b>Veena Technologies Pvt. Ltd.</b> 353, A/1, Gali No.9, Jharkhandi Road, Bhola Nath Nagar Shahdara, New Delhi  <b>PAN : AACCV 7396 R</b>	Vs.	<b>IT Department</b> Central Circle – 29 Delhi
(Appellant)		(Respondent)

Assessee by	Ms. Lovely, Adv. & Shri Ankit, Adv.
Respondent by	Ms. Anu Krishna Agarwal, CIT-D.R.

Date of Hearing	16.12.2024
Date of Pronouncement	16.12.2024

**ORDER**

**PER VIMAL KUMAR, JM:**

1. The application for condonation of delay of 184 days in filing appeals and both the appeals filed by assessee are against the order dated 20.06.2023 of Learned Commissioner of Income Tax (Appeals)-25, New Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of assessment order dated 30.04.2021 by the DCIT,

Central Circle-29, New Delhi (hereinafter referred as 'Ld. AO') under section 153C r.w.s 143(3) of the Income Tax Act, 1961 [hereinafter referred to as "the Act"] for the Assessment Years 2015-16 & 2016-17.

2. Both the appeals involve similar facts and issues. For facility of convenience, both were heard together and are being disposed of by a common order.

3. Brief facts leading to this case are that a search and seizure action was carried out on Himanshu Verma group on 13.04.2017 and was finally concluded on 12.06.2017. A search under section 132 of the Act was conducted in the case of Mr. Himanshu Verma in 2012 by Investigation Wing. A number of bogus companies and concerns were found during the search which were being operated and managed by Mr. Himanshu Verma at that time.

3.1 During the course of search on 13.04.2017 in the case of Himanshu Verma and others, it was found that various shell companies and concerns were being operated and managed by Himanshu Verma for providing accommodation entries in lieu of commission. Mr. Himanshu Verma admitted above facts in his statement recorded on 13.04.2017. The assessee-company in its original ITR on 29.03.2016 declared taxable income of Rs. 'Nil'. Notice under section 153C of the Act dated 24.09.2019 was issued.

In response to the notice, assessee-company did not file its return of income. Further, notices under section 142(1) of the Act dated 25.09.2020, 07.12.2020, 23.01.2021 & 16.02.2021 and show-cause dated 03.03.2021 were issued to the assessee-company but no compliance was made. The assessment proceedings were concluded by making addition of Rs.1,50,00,000/- & Rs.6,00,000/- for the A.Y. 2015-16 and Rs.1,45,00,000/- & Rs.5,80,000/- for the A.Y. 2016-17.

4. Being aggrieved by the order of learned AO, assessee/appellant preferred separate appeals before the learned CIT(A) along with application for condonation of delay.

5. Learned CIT(A) vide order dated 20.06.2023 allowed application for condonation of delay in filing appeal and dismissed the appeal vide *ex parte* order.

6. Being aggrieved by the order of learned CIT(A), assessee/appellant preferred application for condonation of delay of 184 days in filing aforesaid appeals.

7. Learned Authorized Representative for the assessee/appellant submitted that the appellant/assessee due to ongoing medical illness and demise of her husband in Nov, 2020 failed to pursue the matters before the learned Assessing Officer and learned CIT(A) and

filed appeals before the Tribunal. The appellant/assessee may be provided an opportunity to present her case before the Departmental Authorities.

8. Learned Departmental Authorities for the Department of Revenue had no objection.

9. From appraisal of record in light of aforesaid rival contentions, it is ample clear that there is delay of 184 day for filing of appeal due to medical illness and demise of the husband of deponents in Nov, 2020. The explanation for condonation of delay does not smack of malafides as appellant has not gained anything by not appearing before the Departmental Authorities or preferring appeal within the period of limitation. So, delay of 184 days in filing appeals deserves to be condoned.

10. From examination of record in light of aforesaid rival contentions, it is crystal clear that learned Assessing Officer had concluded the assessment proceedings in absence of appellant/assessee. Learned CIT(A) vide *ex parte* order had dismissed the appeals on account of non-furnishing of return submissions. In view of above material facts, in interest of justice, it is considered expedient to remit the matter back to the file of the learned AO for fresh decision in accordance with law.

11. In the result, appeals filed by the assessee are allowed for statistical purposes.

**Order was pronounced in the open court on 16<sup>th</sup> December, 2024**

**Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

**Sd/-  
(VIMAL KUMAR)  
JUDICIAL MEMBER**

Dated: 16.12.2024

*Priti Yadav, Sr. PS\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI