

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
DELHI BENCH 'C' NEW DELHI  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER  
ITA No. 3575/DEL/2023 (A.Y 2011-12)**

Krishna Jewellers Shop No. T-15, 2608 to 2613, Plot No. 252 & 253 Gurudwara Road, Karol Bagh, New Delhi <b>PAN: AAKFK0671M</b>		Vs.	ACIT Circle 51(1) New Delhi
<b>Appellant</b>			<b>Respondent</b>
Assessee by	Sh. Manish Upneja, CA & Ms. Sanju Kumari, Adv		
Revenue by	Sh. Om Prakash, Sr. DR		
Date of Hearing	07/04/2025		
Date of Pronouncement	09/04/2025		

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of the Ld. CIT (A)/ National Faceless Appeal Centre [‘NFAC’ for short] dated 02/11/2023 for Assessment Year 2011-12.

2. Brief facts of the case are that, an assessment order came to be passed on 25/12/2018 u/s 143(3)r.w. Section 147 of the Income Tax Act, 1961 (‘Act’ for short) by computing the income of the Assessee at Rs. 3,06,03,340/- as against declared income of Rs. 19,27,110/-. Aggrieved by the assessment order dated 25/12/2018, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 02/11/2023, dismissed the Appeal filed by the Assessee. As

against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that the Ld. CIT(A) has not adjudicated the specific contention of the Assessee that 'the objection filed by the Assessee has not been disposed of in compliance with the ratio laid down by the Hon'ble Supreme Court in the case of GKN Driveshafts (India) Ltd. Vs. DCIT (2003) 259 ITR 19 (SC)'. Thus, sought for remanding the matter to the file of the Ld. CIT(A) for fresh adjudication.

4. Per contra, the Department's Representative relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It is seen from the order of the Ld. CIT(A) that though the Assessee has raised specific contention that the 'objection filed by the Assessee before the A.O. for not disposed off by the A.O. in compliance with the ratio laid down in the case of GKN Driveshafts (India) Ltd. (supra)', however, the Ld. CIT(A) has not even commented on the said contention raised by the Assessee. Considering the above facts and circumstances, we remand the matter to the file of the Ld. CIT(A) with a direction to adjudicate all the issues including the issue of not disposing the objection of the Assessee in compliance with the

ratio laid down in the case of GKN Driveshafts (India) Ltd. (supra) and decide the Appeal afresh in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

**Order pronounced in the open court on 09<sup>th</sup> April, 2025**

**Sd/-  
(NAVEEN CHANDRA)  
ACCOUNTANT MEMBER**

Date:- 09.04.2025  
R.N, Sr.P.S\*

**Sd/-  
(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**