

**THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH “E” DELHI**

**BEFORE SHRI SUDHIR KUMAR, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1110/Del/2025
Assessment Year: 2013-14

Channel Entertainment Asaf Ali Road, Delhi	Nine Limited	Vs.	Assessing Officer, Ward -6 (1), C. R. Building, Delhi
PAN No. AABCC8801H			
(Appellant)			(Respondent)

Assessee by	None
Department by	Sh. Dheeraj Kumar Jain, Sr. DR

Date of hearing	26.06.2025
Date of pronouncement	26.06.2025

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

The assessee preferred the captioned appeal, challenging the order dated 13.12.2024 passed by the National Faceless Appeal Centre Delhi (In short “NFAC”), Delhi pertaining to assessment order for Assessment year 2013-14 passed under Section 147 r.w.s 144 of the Income Tax Act, 1961 (“The Act for short”).

2. The assessee has raised following grounds of appeal :-

1. *1. On the facts and circumstances of the case, the order passed by the learned CIT (A) is bad both in the eye of law and on facts.*

2. *On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the order passed by AO Invoking the provisions of section 147/144 of the Act.*

3. *On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in concluding continuous non-compliances on the part of the assessee without ensuring service of notices issued in the name of the assessee and in deciding the case ex-parte.*

4. *On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the additions by completely ignoring serious issues raised by assessee relating to assumption of jurisdiction by the AO and by merely stating that the appeal was disposed-off on merits and on the basis of available facts on record but without even considering SCN response submitted by the assessee before the AO.*

5. *On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in ignoring many material facts*

available on record including the fact of scrutiny assessment carried out u/s 143(3) in the past.

6. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in preserving the action of AO for not providing the information and material relied upon by revenue resulting in non-compliance with the decision of Apex Court in the case of UOI vs. Ashish Agrawal (3055/2022).

7. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the addition by indulging in surmises without bringing on any direct evidence against the assessee, only on the basis of presumption and assumption.

8. That the appellant craves leave to add, amend or alter any of the grounds of appeal.

3. The brief facts of the case are that the assessee company e-filed its return for A.Y.2013-14 on 30.09.2013 declaring income of Rs.(-) 33,96,434/- (Loss) after paying tax u/s. 115JB of the Act on the book profit of Rs.16,52,375/-. The original assessment in this case was completed u/s. 148 was issued on 31.03.2021. A manually signed notice u/s. 148 dated 31.03.2021 vide DIN was also issued on 31.03.2021. The case has been reopened to examine the genuineness

of the credit transaction of LRs.14,84,00,000/- and debit transaction of Rs.22,11,50,000/- in bank A/c with M/s. Goldline International Finvest Ltd. During F.Y. 2012-13.

4. Aggrieved by the order of the Assessing Officer, the assessee is in appeal before CIT(A). The CIT(A) dismissed the appeal of the assessee and upheld the order of the AO in absence of any supporting evidences submitted by the assessee.

5. Aggrieved by the order of the CIT(A), the assessee is in appeal before us.

6. None appeared on behalf of the assessee.

7. Learned authorized representative for Department of Revenue submitted that departmental authorities have passed reasoned orders. He also submitted that the assessee has taken part in the proceedings but not submitted his submission before the Ld.NFAC.

8. We have heard the parties and perused the material available on record. It is an admitted fact that despite opportunities granted by Ld. NFAC the assessee did not file his submissions before the authority, for which the appeal was dismissed in non-compliance by the NFAC.

9. Since in the instant case the Ld. NFAC has dismissed the appeal in non-compliance therefore, considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. NFAC with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the Ld. NFAC and co-operate in the proceedings. The grounds raised by the assessee are accordingly allowed for statistical purposes.

10. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.06.2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

NEHA, Sr. PS
Date:-26.06.2025
Copy forwarded to:
1.Appellant
2.Respondent
3.CIT
4.CIT(Appeals)
5.DR: ITAT

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI