

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.1535/DEL/2025

Assessment Year: 2019-20

ITA No.1536/DEL/2025

Assessment Year: 2020-21

C.P. Arora Engineers- Contractors Pvt. Ltd., 175, MIG Flats, Prasad Nagar, Karol Bagh, New Delhi PIN: 1100 05 PAN No. AACCC4651Q	Vs.	DCIT, Central Circle-30, Delhi
(Appellant)		(Respondent)

Assessee by:	S/Shri K Sampath & V. Rajakumar, Adv.
Department by:	Ms. Monika Singh, CIT DR
Date of Hearing:	25.06.2025
Date of pronouncement:	25.06.2025

**ORDER**

**PER VIMAL KUMAR, JUDICIAL MEMBER:**

The appeals filed by assessee are against separate orders dated 16.01.2025 of Learned Commissioner of Income Tax (Appeals)-30, New Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of assessment orders dated 29.03.2023 of the A.O/ACIT/CC-30, New Delhi (hereinafter referred to as "Ld. AO") under Section 153C r.w.s. 143(3) of the Act for the assessment years 2019-20 and 2020-21 respectively. Both the appeals involve similar facts, grounds and issues. So, the appeals were

heard together are being disposed of by this common order for the sake of convenience.

2. Brief facts of ITA No.1535/Del/2025 are that original return under Section 139(1) of the Act declaring income of Rs.2,61,88,200/- was filed on 25.11.2019 for assessment year 2019-20. A search and seizure operation under Section 132 of the Act was conducted on 26.10.2020 in cases of Sanjay Jain & Mehta Group. During the course of search, two sets of books of tally were found and seized from the office premise of Shri Sanjay Jain. This case was centralized to Central Circle-30, New Delhi, as per the order under Section 127 of the Act passed by the Ld. PCIT,-I, Kolkata vide order dated 30.11.2022. Notice under Section 153C dated 15.12.2022 was issued to assessee to file return of income under Section 153C of the Act within 10 days from the service of notice. Notice under Section 142(1) of the Act along with questionnaire was issued to assessee on 12.01.2023 and 18.01.2023. In compliance of notice, assessee filed ITR under Section 153C on 06.02.2023. Notice under Section 143(2) was issued to assessee for details of claim made in ITR. Assessee made compliance of notice through reply. On completion of

assessment proceedings, addition of Rs.2,57,85,828/- was made by Ld. AO vide order dated 29.03.2023.

3. Likewise, in ITANo.1536/Del/2025, Ld. AO made addition of Rs.1,68,63,347/- vide order dated 29.03.2023.

4. Against orders dated 29.03.2023, appellant/assessee preferred appeals which were dismissed vide order dated 16.01.2025.

5. Being aggrieved, appellant/applicant preferred present appeals.

6. The Learned Authorised Representative for the appellant/assessee submitted that Ld. CIT(A) erred in dismissing the appeals without affording due and adequate opportunity of hearing to the appellant/assessee. The matters may be restored to the file of Ld. Assessing Officer.

7. Learned Authorized Representative for the Department had no objection.

8. From examination of record in light of aforesaid rival contentions, it is crystal clear that Ld. CIT(A) in para 5.1 observed as under:

“5.1 The appellant did not provide any submission whereas there are adverse evidences, including the absence of receipt evidence at the store or construction site, transport details, stock reconciliation report and E-way bills, corroborative date from the seized Tally records, and statements from intermediaries. This led to the disallowance of the entire purchase amount under Section 37 of the Act.”

9. Ld. CIT(A) upheld orders of Ld. AO. The appellant/assessee has submitted that Ld. CIT(A) has failed to provide adequate opportunity of hearing and requested that the matter be sent back to the Ld. AO.

10. In view of above material facts, in the interest of justice, it is considered expedient to set aside the orders dated 16.01.2025 of Ld. CIT(A) and 29.03.2023 of Ld. AO and to restore the matter to the file of Ld. AO for fresh decision in accordance with law after affording fair opportunity to appellant/assessee.

11. In the result, both the appeals of the appellant/assessee are allowed for statistical purposes.

**Order pronounced in the open court on 25/06/2025.**

Sd/-

**(SHAMIM YAYHA)  
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)  
JUDICIAL MEMBER**

**Dated: 30/06/2025**  
**Mohan Lal**

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi