

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1647/Del/2025  
(ASSESSMENT YEAR: 2016-17)

Babita Bansal, Flat No.104, Tower No.5, Commonwealth Games, Village Delhi, Gokulpuri, Badarpur Khadar B.O., Delhi-110090 PAN:AARPB3215F <b>(Appellant)</b>	Vs.	Income Tax Officer Ward-59(3), Delhi. <b>(Respondent)</b>
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Assessee by	Shri V. P. Gupta, Adv. and Shri Anunav Kumar Adv.
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), [the CIT(A) in short] dated 17.01.2024 in Appeal No. NFAC/2015-16/10147644 for Assessment Year 2017-18.

2. The ground of appeal No.1 & 2 are with respect to the action of Ld. CIT(A) in deciding to appeal of the assessee ex-parte without providing sufficient opportunities of being heard and also without admitting the additional evidences filed by the assessee during the course of appellate proceedings.

3. Before us, the Ld. AR of the assessee submitted that the assessee has filed to certain additional documentary evidences U/R 46A of the Income Tax Rules, 1962 (the Rules) in support of the claim. The same was dismissed by the Ld. CIT(A) for the reason that no separate petition for admission of

additional evidences as provided under Rule 46A of the Rules was filed by the assessee. The Ld. AR further submits that the assessment in this case was completed ex-parte and, therefore, the details could not be produced before the AO, therefore claim of deduction u/s 54F remained un-substantiated. Ld. AR further submits that the assessee is never received the notices for hearing and, therefore, the notices issued by the Ld. AO as well as Ld. CIT(A) could not be replied. In confirmation of this fact an affidavit was also filed by the assessee. It is thus requested by Ld. AR that the additional evidences filed by the assessee be admitted and one more opportunity be allowed to the assessee to represent her case before Ld. CIT(A).

4. On the other hand, the Ld. Sr. DR supported the order of lower authorities.

5. Heard both the parties. It is seen that Ld. CIT(A) has not admitted the additional evidences filed by the assessee for the sole reason that no separate petition was filed under Rule 46A and the issue raised in appeal was not decided on merits. The fact remains that the assessee has claimed deduction u/s 54F for which the necessary agreement was placed before the Ld. CIT(A) as additional evidences. The details so filed are crucial and goes to the root of the matter and, therefore, in the interest of justice, we hereby direct the Ld. CIT(A) to admit such documents and decide the appeal of the assessee on merits. Needless to say the assessee be provided sufficient opportunities of being heard. The assessee also directed to file all the necessary evidences in support of the claim before the Ld. CIT(A). With these directions, appeal of the assessee is partly allowed.

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

Order pronounced in the open Court on 25.06.2025.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 30.06.2025.  
PK/Sr. Ps

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

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