

**THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: "A":NEW DELHI**

**BEFORESHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.4009/Del/2024  
Assessment Year: 2012-13

Braham E-1 Mansi Vihar, Sector-23, Ghaziabad	<b>Vs.</b>	ITO Ghaziabad
<b>PAN :AQYPB8031G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Revenue by	Sh. Jitender Singh, CIT DR

Date of hearing	23.07.2025
Date of pronouncement	25.07.2025

**ORDER**

**PERSUDHIR KUMAR, JUDICIAL MEMBER:**

The assessee preferred the captioned appeal, challenging the order dated 04.06.2024 passed by the National Faceless Appeal Centre (herein after referred {NFAC} pertaining to assessment order dated 18.10.2019 for Assessment year 2012-13 under Sections 147/144 of the Income Tax Act, 1961 ("The Act for short").

2. The assessee has raised the following grounds in appeal:

- 1. That the order of Ld. CIT (A) as well as of AO is bad in law and on facts of the case.*
- 2. That the Ld. CIT (A) erred in law, on facts and in the surrounding circumstances of the case in failing to examine, on his own, the validity of reassessment proceedings in as much as the mere fact that cash deposits have been made in the bank account does not by itself, indicate that these deposits constitute an income, which has escaped assessment as the settled law.*
- 3. That proper opportunity of being heard was not provided to the appellant as no notice was received by him.*
- 4. Without prejudice and in alternative the Ld. AO grossly erred in treating Rs. 1040000/- as undisclosed income u/s 69 of IT Act, 1961. He was not provided proper opportunity to present his case on merit as cash was deposited out of funds given to him by her mother and relatives.*
- 5. The appellant craves leave to add or amend any ground of appeal at the time of hearing.*

3. The assessee has filed the application for condonation of delay for 1114 days. In the application the assessee has stated that appeal should have filed before the 09.12.2019 but was filed on 27.12.2022. The contention of the assessee is that some conflicts had arisen between management of assessee- company and at the aforesaid counsel. The impugned order of Ld. CIT(A) was received by the then Counsel of the assessee, M/s. S. Goyal & Associates, Chartered Accountant, on their mail id i.e. [sgoyalso@rediffmail.com](mailto:sgoyalso@rediffmail.com) who were interalia engaged by the assessee company to represent the income tax

cases before the authorities below. The dispute between management of the assessee -company and its aforesaid counsel increased and he did not cooperate with the assessee company and left the pending work without handing over the papers. The assessee company received the notice for recovery of demand dated 23-02-2022 then assessee company engaged the M/s Pooja S & CO. to represent the case but the said Tax consultant has demanded the records relating to the dispute. The company engaged the M/s Samrendra K. Pandey & Co. Chartered Accountant for conducting the proceedings who filed this appeal before the tribunal of delay of 1114 days. In the application the assessee relied the decision of the Apex court in the Collector Land Acquisition v. Mst. Katiji, [1987], 167 ITR 471.

4. The Ld. DR has submitted that no sufficient cause has been shown for condonation of delay. The assessee has failed to file the appeal within the time limit.

5. From the perusal of the application it shows that the assessee has shown sufficient cause for not filing the appeal within the time limit. Therefore, we allow the application for condonation, of delay. Delay in filing the appeal is condoned and appeal is admitted for adjudication.

6. The brief facts of the case are that AIR information was received in this case from Oriental Bank of Commerce that the assessee has deposited cash of Rs.10,40,000/- in his savings bank account during F.Y.2011-12. The assessee was given opportunity to explain the source of cash deposit but he failed to explain the source of deposit.

Therefore, case was reopened u/s. 147 of the Act and notice u/s. 148 of the Act dated 28.03.2019 was issued to the assessee with prior approval of Pr. Commissioner of Income Tax, Ghaziabad but no compliance was made by the assessee till date. Resulted which the AO completed the assessment after making the addition of Rs. 10,40,000/-.

7. Aggrieved, by the order of the AO, the assessee filed the appeal before Ld. CIT(A), but Ld. CIT(A) dismissed the appeal of the assessee by observing as under:

*“5.10 As mentioned above several and reasonable opportunities were provided to the appellant during the course of appellate proceedings. But appellant has adopted an evasive and non-co-operative attitude, and not responded to the notices issued by the department and not submitted any documentary evidence explaining the source of above cash deposit in his bank account either before the AO during course of assessment proceedings in spite of getting several opportunities. The aforesaid facts clearly reveal the recalcitrant attitude of the assessee. Hence, it is crystal clear that the appellant had failed to furnish any details regarding nature and source of above cash deposit in his bank account. Therefore, appellant has failed to discharge the onus to show the source of cash deposit in its bank account amounting to Rs.10,40,000/- remain unexplained.*

8. Being aggrieved by the order of the Ld. NFAC, assessee preferred the appeal before the tribunal.

9. We have heard the ld. DR and perused the material available on record. We find that the assessee did not appear before the A.O. as well as the NFAC and the appeal was dismissed by the Ld. NFAC. 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.

9. Since in the instant case the Ld. NFAC has dismissed the appeal for 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 co-operate with the proceedings before Ld. NFAC. 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 25/07/2025.

**Sd/-**  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 25 July,2025.

Neha, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi