

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'SMC' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

ITA No. 3820/Del/2025  
Asstt. Year : 2017-18

Ram Chander,  
House No. 338, Ghobhana,  
Bahadurgarh,  
Jhajjar, Haryana-124507  
(PAN: ADMPC7758A)  
**(Appellant)**

vs. ITO, Ward 72(1), New Delhi

**(Respondent)**

Appellant by : Shri Mahfuzur Rahman, CA  
Respondent by : Shri Sangeet Bansal, Sr. DR.

Date of Hearing	05.08.2025
Date of Pronouncement	05.08.2025

**ORDER**

This appeal by the assessee is emanating from the order of the Addl. CIT(A), Chennai in Appeal No. ITBA/APLS/250/2024-25/1073471694(1), Order dated 19.02.2025 pertaining to assessment year 2017-18.

2. Heard both the parties and perused the records.
3. At the threshold, it is noted that there is a delay of 41 days in filing the appeal before the Tribunal. In this regard, assessee has filed the Application alongwith

affidavit for Condonation of Delay supporting with its Affidavit stating therein the delay was occurred due to the fault on the part of the Authorised Representative, who could not inform the assessee about the filing of the appeal. Hence, it was requested to condone the disputed delay before this Tribunal. Ld. DR did not controvert the aforesaid proposition. After hearing both the parties and perusing the records, I find that reasonable cause has been attributed to the assessee for filing the belated appeal, before the Tribunal, hence, I condone the delay in dispute in filing the appeal before the Tribunal.

4. I have heard both the parties and perused the records. Upon careful consideration, I find that Ld. CIT(A) has dismissed the appeal of the assessee by observing that assessee has not brought in any arguments, evidence or documents in his support except reiterating that the addition is bad. He further observed that assessee has failed to discharge his onus of explaining and substantiating the source of the cash deposits. Therefore, in the absence of any explanation from the Assessee/Appellant, he confirmed the action of the AO in treating such cash deposit as unexplained money u/s. 69A of the Act. In view of the factual matrix and in the interest of justice, I remit back the issues in dispute to the file of the ld. CIT(A) with the directions to decide the same afresh by passing a speaking order, after verifying the genuineness of the transactions. Assessee is also directed to fully cooperate with the Ld. CIT(A) during the proceedings and discharge his onus of explaining and substantiating the source of the cash deposits by providing all the relevant

documents/evidences before him to enable him to pass a speaking order in accordance with law.

5. In the result, the Assessee's appeal is allowed for statistical purposes

Order pronounced in the Open Court on 05.08.2025.

Sd/-  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

Date: 11.08.2025

***SRBhatnagar***

**Copy forwarded to: -**

1. Appellant
2. Respondent
3. PCIT/CIT(A)/DIT/NFAC
5. DR, ITAT

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By Order,

Assistant Registrar, ITAT,  
Delhi Bench