

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

**BEFORE SH. SUDHIR KUMAR, ACCOUNTANT MEMBER  
AND  
SH. MANISH AGARWAL, JUDICIAL MEMBER**

ITA No.3423/DEL/2025  
Assessment Year: 2012-13

<b>Shri Rani Shakti Roller Flour Mills Pvt. Ltd. C/o Sanjeev Anand &amp; Associates, 136, Navyug Market, Ghaziabad PAN No.AABCS5954K</b>	<b>Vs.</b>	<b>JCIT (OSD) Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Sumit Gupta, CA
Respondent by	Ms. Sita Srivastava, CIT DR

Date of hearing:	25/09/2025
Date of Pronouncement:	25/09/2025

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the Commissioner Of Income Tax Appeal-29, New Delhi[ for short hereinafter referred to as the “Ld.CIT(A), vide order dated 29.03.2025 pertaining to A.Y. 2012-13 arising out the order of the Assessing Officer dated 03.02.2024 u/s.153C of the Income-tax Act, 1961, (in short ‘the Act’).

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

1. *That having regard to the facts and circumstances of the case, Ld. Income Tax Officer erred both on the facts and in law in framing the impugned assessment order under section 153C and that too without assuming jurisdiction as per law and without complying the mandatory conditions 153A & 153 C as envisaged of the Income Tax Act, 1961.*

2. *That having regard to the facts & circumstances of the case Ld. CIT(A) has erred in law & on facts in confirming the addition of Rs.13,26,000/- u/s. 153C when in view of the judgment of Hon'ble Supreme Court in the case of Jasjit & jurisdictional Delhi High Court in the case of Ojjus Medicare Pvt. Ltd. dated 03.04.2024 the issuance of notice u/s. 153C was barred by limitation and bad in law, illegal, invalid & void-ab-intio.*

3. *That in any case and in any view of the matter, the addition of Rs. 12,00,000/- under section 68 of the I. T. Act, 1961 made by Ld. Assessing Officer is bad in law when appellant was not beneficiary, as alleged since the loan taken was repaid in the subsequent years.*

4. *That having regard to the facts and circumstances of the case Ld. CIT(A) has erred in law & on facts in confirming the addition of commission of Rs.36,000/- u/s. 69C of the Act on estimate basis by recording incorrect*

*facts and findings & without observing the principles of natural justice.*

5. *That having regard to the facts & circumstances of the case Ld. CIT(A) has erred in law & on facts in confirming the addition of interest of Rs.90,000/- u/s.69C of the Act on estimate basis by recording incorrect facts and findings & without observing the principles of natural justice.*

6. *That having regard to the facts and circumstances of the case Ld. CIT(A) has erred in law & on facts of the case in not reversing the action of Ld. AO in charging interest u/s. 234A, 234B, 234C and 234D of the Act.*

7. *That the appellant craves the leave to add, modify amend or DELETE any of the grounds of appeal at the time of hearing AMD all the above grounds are without prejudice to each other.*

3. The brief facts of the case are that a search and seizure proceeding under section 132 of the Act was carried out on the Alankit Group, Sh. Alok Kumar Agarwal, his son Ankit Agarwal and some of the close associates and key employees of Sh. Alok Kumar Agarwal on 18.10.2019. Other premises and residential accommodation of the key persons of the Alankit Group and related persons were also covered in this search operation. Incriminating seized evidences recovered during the course of search proceedings clearly establish that Sh. Alok Agarwal, has facilitated acquisition of shares of several shell entities for benefit of his own group as well as

his known associates and clients. He has received and provided accommodation entries and also facilitated bogus short-term capital loss to set off long-term capital gains to various persons through several entities managed and controlled by him and his associates. The Assessing officer completed the assessment proceedings after making the addition on the various heads of the Act.

4. Aggrieved by the order of the Assessing Officer, the assessee filed the appeal before Ld. CIT (A) who vide his order dated 29-03-2025 dismissed the appeal against which the assessee is in appeal before the Tribunal. The Ld. A R of the assessee submitted that the order was passed without giving the opportunity of the giving heard to the assessee.

5. The 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. CIT(A).

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

7. Since in the instant case the Ld. CIT(A) 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 CIT(A) 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. The grounds raised by the assessee are accordingly allowed for statistical purposes.

8. In the result the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25.09.2025.

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

NEHA, Sr. PS

Date:16.10.2025

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR  
ITAT DELHI