

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

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.346/Del/2025
(ASSESSMENT YEAR 2018-19)**

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| Firoz Alam, Quila Nawab Ganj, Chakrata Road, Saharanpur, Uttar Pradesh-247001. PAN-AFSPA9199P (Appellant) | Vs. | Income Tax Officer, Ward-3(3), Saharanapur. (Respondent) |
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|-----------------------|------------------------------------|
| Assessee by | None |
| Department by | Shri Rajesh Kumar Dhanesta, Sr. DR |
| Date of Hearing | 23/07/2025 |
| Date of Pronouncement | 23/07/2025 |

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A), in short] dated 28.08.2024 in Appeal No. NFAC/2017-18/10273096 arising out of order passed u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') dated 28.02.2023 for Assessment Year 2018-19.

2. Brief facts of the case are that assessment was reopened on the basis of the information that assessee has made transaction of Rs. 94,76, 190/- with a company who was indulged in purchases and sales only on papers without actual moment of goods. Accordingly, the order u/s 148A(d) of the Act was passed and notice u/s 148 was issued after obtaining the approval from the competent authorities. During the

course of reassessment proceedings, the assessee never appeared nor filed any reply before the AO and, therefore, the AO proceed to complete the assessment exparte by making the addition of Rs.94,76,190/- as unexplained expenditure u/s 69C of the Act towards the purchases made from two parties.

3. Against the said order, the assessee preferred an appeal before the Ld. CIT(A) which was delayed by 163 days. Before the Ld. CIT(A) an affidavit was filed by the assessee wherein it was stated that he was not aware about the reassessment proceedings and only when he received notice u/s 221(1) of the Act through speed post for recovery of demand, he come to know about the initiation and completion of reassessment proceedings, and, therefore, the appeal was filed delayed by 163 days. He thus, requested for the condonation of delay before the Ld. CIT(A). However, the Ld. CIT(A) has not accepted the contentions by observing that the reasons stated by the assessee in the petition filed were the sufficient cause for condonation of delay and dismissed the appeal *in limine*.

4. Against the said order, the assessee is in appeal before the Tribunal wherein various grounds of appeal were taken which include the ground for condonation of delay in filing the appeal before the Ld. CIT(A).

5. None appeared on behalf of the assessee. On the other hand, the Ld. SR DR appeared for the Revenue and supported the orders of the lower authorities and submits that assessee since beginning of the proceedings has not appeared before the lower authorities and shown his casual approach in attending statutory notices, therefore, he requested for the confirmation of the order of the lower authorities.

6. Heard the Ld. Sr. DR in the instant case. From the perusal of the appellate order, we find that assessee had filed an affidavit explaining the circumstances under which delay in filing the appeal was occurred wherein it is stated that all the

communications made by the Department were sent to the email-Id of his earlier Counsel who never intimated the assessee about ongoing reassessment proceedings. It is only when the assessee was in receipt of notice issued u/s 221(1) of the Act for the recovery of outstanding demand, assessee for the first time had the knowledge about the any such reassessment proceedings. Though, there may be some lapse on the part of the assessee yet this delay cannot be made the sole reason to shut the doors of justice and the assessee should be allowed one opportunity of the being heard on merits.

7. Looking to the overall facts of the case and the explanation given with respect to the delay in filing the appeal before the Ld. CIT(A), we hereby condoned the delay and admitted the appeal of the assessee. Since, the Ld. CIT(A) has not adjudicated the appeal of the assessee on merits and further looking to the facts that no representation was made by the assessee before the AO also, therefore, in the larger interest of justice, the matter is sent back to the file of AO to pass an order *de novo* fresh. The assessee is directed to participate in the proceedings before the AO and to file all the necessary documents as asked for. With these directions, the appeal of the assessee is partly allowed for statistical purposes.

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

Order pronounced in the open Court on 23.07.2025.

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 16.10.2025

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI