

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.4011/Del/2025
Assessment Year: 2013-14

Shri Bijender Singh,
7/51, Punjabi Bagh,
West Delhi,
Delhi – 110 026.

Vs ITO,
Ward 2(1),
Moradabad (UP).

PAN: AGCPS0787N

(Appellants)

(Respondents)

Assessee by	:	Shri Ankit Kumar, Advocate
Revenue by	:	Shri Rajesh Kumar Dhanesta, Sr. DR
Date of Hearing	:	09.10.2025
Date of Pronouncement	:	29.10.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 24.03.2025 of the Commissioner of Income-tax (Appeals)-29, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Delhi-29, 10163/2012-13 arising out of the appeal before it against the order dated 25.03.2022 passed u/s 147 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ACIT, Central Circle-26, New Delhi (hereinafter referred to as the Ld. AO).

2. At the time of hearing, the ld. counsel for the assessee pointed out about the delay in filing the appeal for which an application for condonation of the delay has been filed. The ld. counsel has submitted that the authorized representative of the assessee had inadvertently not noticed the uploaded impugned order on the portal. The affidavit of the Chartered Accountant of the appellant is enclosed along with the application. Considering the responsibility taken by the counsel for which the assessee should not suffer and also considering that the delay of 20 days is not of any substantial period, the delay is condoned and the appeal is admitted for hearing.

3. Further, on hearing both the sides, it is further coming up that the assessment was completed u/s 147 of the Act and before the ld. FAA the matter was heard in the absence of the assessee. The ld. counsel has submitted that the assessee had filed submissions physically. However, the order records that no submissions were filed online. As we go through the impugned order, we find that in para 4, the NFAC mentions of the notices issued and that no submissions were filed and, accordingly, the appeal was decided on merits. As a matter of fact, the assessee had raised a ground, amongst other grounds, which was purely a legal ground, that the additions have been made on an issue which was not part of the reasons for reopening. Which in fact needed no submission, but had not been decided while adjudicating the grounds cumulatively in para 6.

4. Thus, it is an appropriate case to restore the issues to the files of the FAA to give a fresh notice of hearing to the assessee and decide the issues on merits as well as of law, afresh. The appeal is allowed for statistical purposes.

Order pronounced in the open court on 29.10.2025.

Sd/-

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 29th October, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi