

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

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

ITA No. 5352/Del/2025
Asstt. Year : 2011-12

VIMAL ARORA,
K-13/25, 3RD FLOOR,
DLF PHASE-2,
GURGAON, HARYANA
(PAN:ASDPA9869N)
(Appellant)

VS. ITO, WARD 31(1),
Civic Centre, New Delhi

(Respondent)

Appellant by : Shri S.S. Tomar, Adv.
Respondent by: Shri Ashok Kumar Pandey, Sr. DR.

Date of Hearing	16.10.2025
Date of Pronouncement	31.10.2025

ORDER

This appeal by the assessee is emanating from the order of the NFAC, Delhi in Appeal No. ITBA/NFAC/S/250/2025-26/1077664051(1) dated 24.6.2025 relating to assessment year 2011-12.

2. Brief facts of the case are that the assessee is an individual and as per AIR details available with the system the assessee had received commission/brokerage income of Rs. 10,00,000/- from Soni Infratech Pvt. Ltd. during the FY 2010-11 but did not file ITR for AY 2011-12. Therefore, the case was reopened u/s. 147 of the Act after recording reasons for the same in writing and obtaining necessary approval u/s. 151 of the Act from the competent authority. Accordingly, a notice u/s. 148 of the Act was issued on 23.3.2018. In response to the notice, the assessee did not file any ITR. The notices were issued to the assessee u/s. 142(1) of the Act from time to time and the assessee had not made any compliance to the notices. Therefore, the AO passed order u/s. 147 r.w.s. 144 of the Act on 09.12.2018 determining total assessed income at Rs. 10,00,000/- by making additions. However, in appeal, Ld. First Appellate Authority dismissed the appeal of the assessee.

3. As regards jurisdictional issue is concerned, upon careful consideration, I note that AO issued notices under Section 148 on 23.11.2018 and under section 142(1) of the Act on 28.11.2018 and through affixation on 29.11.2018. However, neither the assessee nor any authorized representative of the assessee appeared before the AO and there is nothing on record brought by the assessee to

show that the reasons for reopening of the case were denied by the AO at any point. In fact it is the assessee who has not participated in the entire assessment proceedings. Assessment record reveals that the case was reopened u/s. 147 of the Act after recording reasons or the same in writing and obtaining necessary approval u/s. 151 of the Act from the Pr. CIT-I, NewDelhi. Nothing to the contrary has been produced by the assessee in the appeal proceedings, thus, the Ld. CIT(A) /NFAC rightly dismissed this ground. In view of the aforesaid factual matrix, I affirm the action of the AO and dismiss the jurisdictional ground raised before me.

4. So far as the claim for TDS credit of Rs. 1 lac is concerned, after perusing the records and hearing both the sides, I deem it fit and proper, in the interest of justice, to set aside the issue in dispute to the file of the AO with the directions to verify the same with respect to the details as reflected in Form 26AS and, if it is found in order, the same should be allowed, in accordance with law, after giving adequate opportunity of the being heard to the assessee.

5. The instant assessee's appeal is partly allowed for statistical purposes.

Order pronounced in the Open Court on 31.10.2025.

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

SR Bhatnagar

Date: 31-10-2025

Copy forwarded to: -

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

By Order,

Assistant Registrar, ITAT, Delhi Bench