

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

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

ITA No. 5591 & 5592/Del/2025
Asstt. Year : 2012-13

Sanjeev Kumar Rana,
H.No. 03, 2nd floor, Jagrati Enclave,
Karkardooma, Delhi – 110 092
(PAN: AFNPR1056F)
(Appellant)

vs. ITO, Ward 2(2)(4),
GHAZIABAD
(Respondent)

Appellant by : Ms. Uma Upadhaya, CA
Respondent by : Shri Manoj Kumar, Sr. DR

Date of Hearing	28.10.2025
Date of Pronouncement	28.10.2025

ORDER

These appeals have been filed by the Assessee against the respective orders passed by the NFAC, Delhi for the assessment year 2012-13. Since identical grounds have been raised, hence, both the appeals were heard together and disposed off by this common order for the sake of convenience, by dealing with the facts of ITA No. 5591/Del/2025 (AY 2012-13) being lead case.

2. At the threshold, it is noted that in ITA No. 5591/Del/2025 there is a delay of 194 days in filing the appeal before the tribunal and in ITA No. 5592/Del/2025 there is a delay of 163 days. The reasons for delay in filing both the belated appeals are due to non-sending of notices on the email id provided by the assessee by the Ld. CIT(A). After hearing both the sides and perusing the records, I am of the considered view that the

reasons for delay are attributed to the assessee, hence, the delay in dispute in both the appeals are hereby condoned.

3. Brief facts of the case are that the assessed is an individual and has not filed his original return of income for AY 2012-13. As per AIR information available with the Department, the assessee had deposited cash of Rs. 17,35,600/- in his savings account during the FY 2011-12 relevant to assessment year 2012-13. It was also noticed that no ITR was filed by the assessee and therefore cash deposits remained unexplained. Subsequently, notice u/s. 148 of the Act was issued on 28.03.2019 and served upon the assessee. In response to the notice, the assessee neither responded nor filed his return of income. Subsequently, notices u/s. 142(1) of the Act and show cause notice were issued from time to time and served upon the assessee. However, the assessee remained non-compliant against the notices issued. Subsequently, the AO completed the assessment u/s. 147 r.w.s. 144 of the Act on 09.11.2019 by making addition of Rs. 17,35,600/- on account of undisclosed income u/s. 69 of the Act. Being aggrieved, assessee preferred the appeal before the CIT(A), who vide his impugned order has dismissed the appeal of the assessee by passing a non-speaking order and without going into the merits of the case, which is not permissible under the law.

4. I have heard both the parties and perused the records. Upon careful consideration, I note that Ld. CIT(A) has upheld the action of the AO by passing a non-speaking order and AO has passed the ex parte order u/s. 147 r.w.s. 144 of the Act. However, it was the contention of the assessee that AO has passed the ex parte order and adequate opportunity was not provided to the assessee by the AO and Ld. CIT(A) has also passed a non-speaking order. In view of the aforesaid factual matrix and in the interest of justice, I

remit back the issues in dispute to the file of the Assessing Officer with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee and consider all the requisite documents/evidences. Assessee is also directed to furnish all the requisite documents/ evidences to the AO to enable him to decide the issues in dispute adequately and fully cooperate with the AO during the proceedings. Resultantly, the appeal no. 5591/Del/2025 is allowed for statistical purposes.

5. My aforesaid decision taken in Appeal No. 5591/Del/2025 will apply *mutatis mutandis* to other appeal No. 5592/Del/2025 also.

6. In the result, both the Assessee's appeal are allowed for statistical purposes

Order pronounced in the Open Court on 28.10.2025.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Date: 06-11-2025

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Bench