

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

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2179/Del/2023  
Assessment Year : 2017-18

DCIT,  
Vikas Bhawan,  
New Delhi.

Vs. Ajay Jain,  
D-206, Block-D,  
Vikas Bhawan,  
IP Estate,  
New Delhi – 110 002.

PAN: ACVPJ4070A

(Appellant)

(Respondent)

Assessee by : Smt. Rano Jain, Advocate;  
Ms Mansi Jain, CA;  
Shri Pranshu Singhal, CA; &  
Shri Tanishq Ahuja, Advocate  
Revenue by : Shri Ajay Kumar Arora, Sr.DR  
Date of Hearing : 30.10.2025  
Date of Pronouncement : 14.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This is an appeal preferred by the Revenue against the order dated 01.06.2023 of the Commissioner of Income-tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Delhi-19/10866/2019-20 arising out of the appeal before it

against the order dated 24.12.2019 passed u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, Ward 59(2), Delhi (hereinafter referred to as the Ld. AO).

2. On hearing both the sides we find that the only ground of challenge of impugned order by the department is assertion that the CIT(A) has not followed the procedure prescribed under Rule 46A for admitting additional evidences. Ld. Counsel for assessee has submitted that no new or additional evidences were infact filed so there was no occasion to file application under Rule 46A. The assessee had filed all the relevant documents before the Assessing Officer, therefore there was no need to file any additional evidence under Rule 46A. We are in agreement with ld. Counsel that written submissions filed before the CIT(A) is not additional evidence. Summary of VAT is also not an additional evidence as Copies of VAT returns were filed before the A.O. The sales register and cash book were filed before vide reply dated 05.12.2019. Bank statements were filed before the A.O. vide reply dated reply dated 29.11.2019. Thus the gournds have no substance the **appeal is dismissed**.

Order pronounced in the open court on 14.11.2025.

Sd/-

(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Dated: 14<sup>th</sup> November, 2025.

dk

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi