

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' NEW DELHI)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 2858/DEL/2025 (A.Y. 2018-19)

Ankit Enterprises 8/15, Sri Ram Road Civil Lines, Delhi-110054 PAN: AARFA3230H	Vs	Income Tax Officer Ward-46 (4) Civic Centre, Minto Road, New Delhi
Appellant		Respondent

Assessee by	Sh. V. Rajkumar, Adv	
Revenue by	Sh. Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	19/11/2025	
Date of Pronouncement	21/11/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 17/02/2025 for the Assessment Year 2018-19.

2. Brief facts of the case are that, an assessment order came to be passed on 02/03/2021 u/s 143(3) r.w. Section 143(3A) and 143(3B) of the Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 78,60,230/-, as against the returned income of Rs. 9,77,000/- by making certain additions. Aggrieved by the assessment order dated 02/03/2021, the Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 17/02/2025, dismissed the

Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has not admitted the evidences filed during the appellate proceedings on technicalities and order impugned has been passed in violation of principals of natural justice, thus, sought for allowing the appeal of the Assessee.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. During the appellate proceedings, the Assessee produced certain documents to substantiate its case, however, the Assessee filed the additional documents without filing the application of admission for additional evidence. Though, the Assessee is required to file application for admission of additional document, the Assessee failed to do so. However, considering the issue involved in the present Appeal and in the interest of justice and equity, we remand the matter to the Ld. CIT(A) with a liberty to the Assessee to file application for admission of additional evidence along with the additional documents intended to be produced by the Assessee before the Ld. CIT(A) and if such application along with the documents is filed, Ld. CIT(A) is directed to consider the

same and pass the order afresh in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 21st November, 2025

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 21.11.2025
R.N, Sr.P.S*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI