

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

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

ITA No.1221/Del/2024  
Assessment Year : 2014-15

ACIT,  
Range-10,  
New Delhi.

Vs. M/s Gautam Techagro India Pvt.  
Ltd.,  
357, Tarun Enclave,  
Pitampura,  
Delhi – 110 034.

PAN: AAECG4936G

(Appellant)

(Respondent)

Assessee by : None  
Revenue by : Shri Rajesh Kumar Dhanesta, Sr. DR  
Date of Hearing : 10.11.2025  
Date of Pronouncement : 19.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This is an appeal preferred by the Revenue against the order dated 18.01.2024 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-4/10702/2016-17 arising out of the appeal before it against the order dated 29.12.2016 passed u/s 143(3) of the Income Tax Act,

1961 (hereinafter referred as 'the Act') by the AO, Ward-10(1), Delhi (hereinafter referred to as the Ld. AO).

2. At the time of hearing, none appeared for the assessee and the record shows that the notices have been issued repeatedly including by registered post and the same are received back with the report that 'no such person on the spot.' No further notice is justified. The record was perused and the ld. DR was heard. The assessee is a company engaged in the business of trading of food grains and commission agent of the same. The ld. AO added Rs.1,79,16,000/- to the income of the assessee being interest @ 12% on the opening balance of the party M/s Gautam Overseas and Rs.4,20,000/- of M/s Karan Foods Ltd. u/s 36(i)(iii). Further, addition of Rs.2 crores was made u/s 68 of the Act on account of issue of share capital, Rs.1,61,00,000/- u/s 68 for unsecured loan and Rs.50,92,896/- being 50% ad hoc disallowance on various expenses like brokerage, processing fees, travelling expenses, business promotion expenses, car expenses, godown rent and selling and distribution expenses. The assessee had succeeded partly for which the Revenue is in appeal and after going through the impugned order of the ld.CIT(A), we find that additional evidences filed by the assessee were admitted, but, the ld.CIT(A) has partly allowed the appeal of the assessee on the basis of giving a very general findings while the ld. DR has cited before us the various reasons given by the AO. We are of the considered view that only because there could be a different opinion of the material evidences taken at

appellate stage the additions cannot be deleted without factually countering the reasons given by the assessee. Thus, the appeal of the Department is allowed for statistical purposes and the issues on merits are restored to the files of the Id.CIT(A) to pass an order afresh and especially considering the ratio of the decision of the Hon'ble Supreme Court in the case of *Mrs.Rupal Jain vs. CIT (2023) 152 taxmann.com 346 (SC)*. The appeal is allowed for statistical purposes.

Order pronounced in the open court on 19.11.2025.

Sd/-

(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Dated: 19<sup>th</sup> November, 2025.

dk

Copy forwarded to:

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

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi