

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 4867/Del/2025
(Assessment Year:2017-18)**

Manu Guar Flat No. 3204, Tower 7, Tata Primanti, Southern Peripheral Road, Sector – 72, Vatika Chowk, Sohna Road, Gurgaon, Haryana 122001	Vs.	ITO, Ward 5(2)(2) Aayakar Bhavan, A-2D, Sector 24, Noida Uttar Pradesh – 201301
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AKOPG1091K		
Appellant	..	Respondent

Appellant by :	Sh. Deepak Arora, CA
Respondent by :	Sh. Om Prakash, Sr. DR

Date of Hearing	25.11.2025
Date of Pronouncement	25.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 09.06.2025 of the Ld. National Faceless Appeal Centre (NFAC) (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) in DIN & Order No : ITBA/NFAC/S/250/2025-1076841756(1) arising out of the order dated 18.12.2019 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) by the AO for AY: 2017-18.

2. On hearing both the sides we find that amongst other grounds of appeal, assessee has raised grounds that assessee's application under Rule 46A of the Income Tax Rules 1962 for admission of additional evidences was dismissed which according to the assessee has led to prejudice as assessee was not represented in the assessment proceedings as well.

3. We find that the issue involved is cash deposit during demonetization and assessee had filed relevant additional evidences under Rule 46A on 04.04.2021. However, Id. CIT(A) found no justification for admitting additional evidences on the basis of that the assessee had not appeared during assessment proceedings in spite of notices and thus dismissed the additional evidences.

4. We are of the considered view that where assessee had taken a plea that assessee was not served during the assessment proceeding which was not factually rebutted. Then for the failure to appear before AO, additional evidences cannot be rejected as otherwise also as First Appellate Authority the Ld. CIT(A) can enquire into the issue afresh calling for a remand report from the AO.

5. Thus, ends of justice required admission of additional evidences. Accordingly, we allow the ground nos. 3 to 7 and admit the additional evidences which require verification of the additional evidences, therefore, setting aside the impugned orders, issues are

restored to the file of the AO to pass order afresh. Appeal is allowed for statistical purpose.

Order pronounced in the open court on 25.11.2025

Sd/-
(Naveen Chandra)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 25.11.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI