

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

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

**ITA Nos. 1395 & 1396/Del/2025
(Assessment Years: 2012-13 & 2017-18)**

Ramsons Aqua Limited Village Minto, Palwal, Haryana – 121102	Vs.	Assessing Officer CR Building, ITO, IP Estate, Delhi – 110002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:AAACR5341N		
Appellant	..	Respondent

Appellant by :	Sh. Rahul Agrawal, Adv.
Respondent by :	Sh. Dayainder Singh Sidhu, CIT. DR

Date of Hearing	03.12.2025
Date of Pronouncement	10.12.2025

ORDER

PER ANUBHAV SHARMA, JM:

Both the appeals are preferred by the assessee against the common order dated 27.06.2024 of the Ld. National Faceless Appeal Centre (NFAC) Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld.

‘FAA’) in DIN & Order Nos. ITBA/NFAC/S/250/2024-25/1066151189(1)/ITBA/NFAC/S/250/2024-25/1066150631(1) arising out of the different order dated 16.12.2019 & 17.12.2019 passed u/s 144/147 & 143(3) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) by the ITO, Ward 21(1) New Delhi for AYs: 2012-13 & 2017-18.

2. At the time of hearing ld. AR pointed out about the delay in filing of appeal for which an application for condonation of delay along with an affidavit has been filed deposing that the authorized signatory of the assessee has suffered multiple ailments leading to the delay and relevant medical evidences have been filed. Thus, we consider it appropriate case to condone the delay. Appeals are admitted for hearing.

3. Further we find that the assessment orders are passed without contest and non appearance and before the Ld. CIT(A) also the assessee failed to appear and put across submissions on the grounds as raised. NFAC in its orders mention of the notices which were issued and there was no response for which the Ld. AR has explained that due to ill health of the authorized signatory the matter could not be contested before Ld. Tax Authorities below.

4. The additions are on account of cash deposit for which ld. AR has submitted that they have all the evidences and paper book in that regard was proposed to be filed here before the Tribunal. However, given the fact that assessee has failed to bring facts before ld. Tax Authorities below, ends of justice require to restore the issue on merits to the files of Ld. AO to give fresh opportunity of hearing to the assessee to pass order afresh.

5. Appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 10.12.2025

Sd/-
(Naveen Chandra)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 10.12.2025

Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI