

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 5125/DEL/2025; A.Y. 2013-14**

**ITA No. 5126/DEL/2025; A.Y. 2014-15**

**ITA No. 5127/DEL/2025; A.Y. 2015-16**

**ITA No. 5128/DEL/2025; A.Y. 2016-17**

**ITA No. 5129/DEL/2025; A.Y. 2017-18**

<b>Shri Vikrant</b> S/o Late Shri Bhujvir Singh House No. 231, Moh. Gujratian, Shamli-247776	Vs	<b>ITO Ward-3(1)(4)</b> Income Tax Office, Shamli
(APPELLANT)		(RESPONDENT)
PAN No. AIOPV8936C		

**Assessee by** : Shri Ankit Gupta, Adv.

**Department/Revenue by** : Ms. Ankush Kalra, SR. DR

Date of Hearing: 15.12.2025

Date of Pronouncement: 15.12.2025

**ORDER**

**PER BENCH:**

1. The above captioned appeals filed by assessee are preferred against the orders of Ld. CIT(A), National Faceless Appeal Centre (NFAC), passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act") dated 17.06.2025. Assessment in the respective appeals was framed by the Ld. AO u/s 147 r.w.s.

144 of the Act. Since identical grounds are involved in all the years, these appeals are being disposed off vide a common order and A.Y. 2013-2014 is taken as the lead case.

2. The grounds of the appeal are as under:

- “(a) That, the assessing officer has erred in passing the reassessment order U/s 147 r.w.s. 144 of the ACT, which is clear violation of National Faceless Assessment Scheme, 2019 and provision of section 144B, therefore, the assessment order passed is illegal, bad in law and without jurisdiction.*
- (b) That, the assessing officer has erred in assuming the jurisdiction U/s 147 on AIOPV8936C, without appreciating the fact, that, the assessee is regularly filling his Return of Income on PAN No.AKSPN4738J and dully disclosed all the income related to the alleged transaction on the another PAN No., therefore, the assumption of jurisdiction U/s 147 is illegal, bad in law and without jurisdiction.*
- (c) That the notice issued U/s 148 is never been issued and served on the assessee, therefore, the notice issued is illegal, bad in law and without jurisdiction.*
- (d) That, the notice issued U/s 148 and re assessment proceeding initiated U/s 147 are bad in law, without jurisdiction and barred by time limitation.*
- (e) That, the assessing officer has erred in recording the reasons on the basis of incorrect facts and also failed to establish the live nexus between the material and information available on record, hence the assumption of jurisdiction U/s 147 and issuing the notice U/s 184 is illegal, bad in law and without jurisdiction.*
- (f) That, the NFAC has erred in completing the re-assessment proceeding, without supplying the reasons recorded, even a specific request was made, therefore, the proceeding initiated and completed U/s 147/148 is*

*illegal, bad in law and against the procedure laid down by the Hon'ble Apex Court.*

- (g) The additions/ disallowances made are illegal, unjust, highly excessive and are not based on any material on record by the Assessing Officer. The total income/ loss of the Appellant has been wrongly and illegally computed by the Assessing Officer at Rs. 26, 14, 870. 00.*
- (h) The Assessing Officer has erred in making the addition of Rs.23,41, 750.00 to the income of the assessee on account of Business Income from the Sale and Purchase of the Property, which is illegal, arbitrary and against the facts and circumstances of the case.*
- (i) The Assessing Officer has erred in making the addition of Rs.3,73,120.00 to the income of the assessee on account of disallowance of Cost of acquisition, which is illegal, arbitrary and against the facts and circumstances of the case.*
- (j) The Assessing Officer has erred in not providing proper and adequate opportunity of hearing to the Appellant to place the evidence/ details on record to substantiate its claim during the assessment proceedings.*
- (k) The additions made and the observations made are unjust, unlawful and based on mere surmises and conjunctures. The additions made cannot be justified by any material on record and also excessive.*
- (l) The explanation given in the evidence produced, material placed that has been made available on record has not been properly considered and judicially interpreted and the same do not justify the additions/ allowances made.*
- (m) The interest under Section 234A, 234B and 234C has been wrongly and illegally charged as the Appellant could not have foreseen the additions/ disallowances made and could not have included the same in current income for payment of Advance tax. The interest charged under various sections is also wrongly worked out.*

- (n) *That the Assessing Officer has erred in issuing the notice U/s 271(1) (c) and initiating the penalty proceedings when the assessee appellant has not concealed the particular of any income or furnished inaccurate particulars of such income.*
- (o) *The Appellant craves leave to add, amend, alter and or modify the grounds of appeal of the said appeal. "*

2. Brief facts are that the assessee did not file his return for the year under consideration. Information was received through the insight portal regarding immovable property transactions undertaken by the assessee during F.Y. 2012-13 relevant to A.Y 2013-14. Notice u/s 148 was issued on 30.03.2021 but no return was filed by the assessee in response to this notice.

2.2 In response to the subsequent notices, the assessee submitted that he had filed his return on a different PAN viz AKSPN-4738-J and requested the Ld. AO to deactivate the duplicate PAN AIOPV-8936-C which had been used in the impugned transactions. However, Ld. AO noted that no reason for holding 2 PANs was given and hence proceeded to complete the assessment u/s144 r.w.s 147 at an income of Rs. 26,14,870/- on account of undisclosed income arising out of these transactions.

Aggrieved, the assessee preferred a appeal before Ld. CIT(A). As no effective response was made by the assessee, in response to various notices, Ld. CIT(A) dismissed the assessee's appeal vide order dated 17.06.2025.

Further aggrieved, the assessee has filed present appeal before the Tribunal.

3. Before us, Ld. AR has requested to restore the matter to the Ld. AO for fresh adjudication after affording due opportunity as the order has been passed in gross violation of the principles of natural justice without considering the assessee's assertion regarding declaration of impugned transactions in the returns filed on other PAN. Ld. DR has not objected to the said proposition.
4. We have heard the rival submissions and perused the material available on record. In the interest of justice, we deem it appropriate to restore the matter to Ld. AO for fresh assessment on merits after giving reasonable opportunity to the assessee to present his case. The assessee is also directed to make requisite compliance before the Ld. AO without fail.
5. In the result, the appeal of the assessee is allowed for statistical purposes.
6. As the facts and circumstances as well as the issues involved in ITA Nos. 5126/DEL/2025; A.Y. 2014-15, 5127/DEL/2025; A.Y. 2015-16, 5128/DEL/2025; A.Y. 2016-17, 5129/DEL/2025; A.Y. 2017-18 are identical, the above decision will apply *mutatis mutandis* to these appeals also.
7. In the result, all five appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 15-12-2025.

**Sd/-**  
**(VIMAL KUMAR)**  
**Judicial Member**

**Sd/-**  
**(RENU JAUHRI)**  
**Accountant Member**

Dated: 17.12.2025

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi