

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

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

**ITA No. 5134/DEL/2025
Assessment Year: 2016-17**

Shri Anuj Singhal Prop. Rajpal Bharta Kumar and Runicha International, Village: Madanpur, G.T. Road, Karnal Haryana	Vs	ITO Ward-1 Income Tax Department, Sector-12, Karnal
(APPELLANT)		(RESPONDENT)
PAN No. ACIPS2038J		

Assessee by : None

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

Date of Hearing: 15.12.2025	Date of Pronouncement: 15.12.2025
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ORDER

PER RENU JAUHRI, AM:

1. The appeal is filed by the assessee is preferred against order of the Ld. CIT(A), National Faceless Appeal Centre (for short, NFAC), Delhi, passed in Appeal No. NFAC/2015-16/10259984 u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act"), dated 25.03.2025, for F.Y. 2016-17. Assessment was framed by Ld. AO u/s 147 r.w.s 144 r.w.s. 144B of the Act by Assessment Order (for short, AO) dated 29.05.2023.

2. At the threshold, it is noted that this appeal is time-barred by 85 days. The assessee has filed an application for condonation of delay. The assessee has explained that due to non-cooperation from the then CA, no compliance could be made during the first appellate proceedings. Moreover, the assessee remained unaware of the order of the Ld. CIT(A), rejecting the appeal as the CA did not inform him about the same. It is only when a message was received from the Ld. AO to deposit the outstanding demand that the assessee came to know about the dismissal of his appeal and, therefore, engaged another CA for filing the appeal before the Tribunal which was however, delay by 85 days. In view of these facts and circumstances, the assessee has requested for condonation of delay being for reasonable cause and due to circumstances beyond his control. After hearing both the parties, we, hereby, condone the delay of 85 days in filing of the present appeal holding that delay was due to the *Bonafide* reasons.

3. The grounds of appeal are reproduced as under:

- “(a) *That the appeal have been dismissed by Ld. CIT(A) for non-compliance of notice from the side of the assessee due to the fact of non-co-operation of Chartered Accountant (Brief facts are as per condonation application enclosed as per Annexure-A)*
- (b) *That the notice u/s 148A(b), 148 and order u/s 148A(d) have been issued/passed by JAO which is illegal after 29.03.2022 after issued of notification by CBDT and the case is covered by following Honorable Supreme Court and Honorable Punjab and Haryana High Court (Jurisdiction High Court).*

Ref:

- 1. Yugal Gupta Vs. Union of India and Ors.
CWP-17916-2025
Date of decision 03.07.2025**

**2. Sh. Venkataranana Reddy Patloola Vs.
DCIT, Circle 1(1), Hyderabad & Ors.
W.P No.- 13353, 16141 and 16877 of 2024**

(c) *That the approval for issuing notice u/s 148 has been granted by Pr.CIT, Rohtak on 28.07.2022 vide letter reference no 2402 u/s 151 whereas the proper authority after 3 years of ASsessment Year 2016-17 is Pr. Chief Commissioner of Income Tax.*

**Ms. Sonali Dharmendra Mhatre Vs. ITO, Ward-3(2),
Maharashtra.**

**ITA No. 6594/M/2024 Assessment Year 2015-16
Mumbai Bench "SMC", Mumbai**

(d) *That the account books of the assessee were audited by C.A. under the Act and no discrepancy had been found out in the accounts as the profit & loss shown by the assessee has been accepted and additions made by A.O. as such on account of consignment sales through Ashok Kumar Gupta amounting to Rs. 92,14,538/- are illegal and against facts.*

(e) *That the sales of Rs. 92,14,538/- are against " F" forms which are issued to the other party by Govt Department and the additions made is on conjunctions and surmises even without confronting the assessee with the persons on whose statements the reassessment proceeding have been initiated by A.O.*

(f) *That the appeal is being filed out of time due to non-Co-operation from Chartered Accountant (Separate application for condonation of delay as per Annexure-A) for neither attending the appeal proceeding nor intimating the assessee of having passed appeal order rejecting the appeal. Ten days back the assessee received a message from A.O. to deposit the demand as the appeal has been rejected, so the assessee by engaging other C.A now filling the appeal before ITAT which has been delayed and out of time. The assessee requests your Honour to kindly condone the delay and hear the appeal on merits. ”*

4. Brief facts of the case are that the assessee filed return for A.Y. 2017-18 on 31.08.2017, declaring the total income of Rs. 12,59,610/-. Based on information received through Insight Portal of the Income Tax

Department, regarding the bogus sales made by certain entry operators of which the assessee was also a beneficiary, proceedings u/s 147 were initiated. After considering the assessee's partial reply, the Ld. AO completed the assessment u/s 147 r.w.s 144 r.w.s 144B of the Act vide order dated 29.05.2023, assessing the total income at Rs.1,04,74,148/-.

5. Aggrieved, the assessee preferred the appeal before the Ld. CIT(A). Vide order dated 25.03.2025, the appeal of the assessee was dismissed *ex-parte*. However, aggrieved, the assessee is in appeal before the Tribunal.
6. We have perused the grounds of appeal and material available on record. After hearing the Ld. DR, as none appeared on behalf of the assessee, we, hereby, deem it appropriate to restore the matter to Ld. CIT(A) for fresh adjudication on merits after affording proper opportunity to the assessee. The assessee is also directed to be vigilant and make requisite compliance before Ld. CIT(A).
7. In the result, the appeal is 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:18.12.2025

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi