

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.7148/दिल्ली/2025 (नि.व. 2012-13)
ITA No.7148/DEL/2025 (A.Y.2012-13)

Swaran Singh, S/o Darbara Singh,
H No. 438, Gali No. 9, Uttar Nagar, Karnal,
Haryana 132001

PAN: IHYPS-1069-E

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward-1(5),
Shamli, Uttar Pradesh 247776

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : None
प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing : 16/12/2025
घोषणा की तिथि/ Date of pronouncement : 16/12/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 05.07.2024, for the Assessment Year 2012-13.

2. The appeal is time barred by 403 days. The assessee has filed an application supported by an affidavit citing reasons causing delay in filing of appeal. After perusal of the same, I am satisfied that delay in filing of appeal is not intentional, the delay has been caused for the reasons stated in petition which appears to be bonafide. Thus, delay of 403 days in filing of appeal is condoned and appeal is admitted for decision on merits.

3. Facts of the case as emanating from records are: The assessee is an agriculturist. The assessment was reopened on the basis of AIR information that the assessee has made investment in immovable property. The Assessing Officer (AO) observed that the assessee, along with his three brothers, had purchased agricultural land for total consideration of Rs.52,66,000/-. The assessee's share of investment in said land is to be extent of $\frac{1}{4}$ i.e. amounting to Rs.13,16,500/-. The assessee was asked to explain source of investment. Notices u/s.142(1)/144 of the Act were issued. Since the assessee did not comply with statutory notices, the AO completed the assessment ex-parte and added Rs. 13,16,500/- to the income of the assessee as unexplained investment. The assessee filed an appeal before the CIT(A). During the appellate proceedings, the assessee remained non-compliant and failed to furnish any documentary evidence to substantiate source of investment. The CIT(A), therefore, upheld the action of the AO and dismissed the appeal.

4. The assessment, as well as, the First Appellate proceedings were completed ex-parte due to non-appearance of the assessee. The addition has been made primarily for want of explanation and supporting evidence regarding the source of investment. To meet the ends of justice one more opportunity is provided to the assessee to substantiate his claim with relevant documentary evidence. Accordingly, without expressing any opinion on the merits of the case, I deem it appropriate to set aside the impugned order and restore the matter to the file of AO for fresh adjudication. The Assessing Officer shall provide adequate opportunity of making submissions to the assessee and, thereafter, decide the issue in accordance with law.

5. The assessee shall respond to notice(s) served by the AO, without fail.
6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Tuesday the 16th day of December, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 24/12/2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI

1.	Date of dictation of Tribunal order direct on computer	16.12.2025
2.	Date on which typed draft order is placed before the dictating Member	16.12.2025
3	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S./Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign (in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	

