

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE-PRESIDENT
&
MRS. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 2275/DEL/2025; A.Y.: 2018-19

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| Gagan Bharti Educational Society A-40 Om Vihar Uttam Nagar New Delhi- 59 | Vs | ITO Ward Exemption 1(2) Civic Centre |
| (APPELLANT) | | (RESPONDENT) |
| PAN No. AAATG0622J | | |

Assessee by : Shri Shivam Garg, Advocate

Revenue by : Shri Ajay Kumar Arora, Sr. DR

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| Date of Hearing: 06.01.2026 | Date of Pronouncement: 06 .01.2026 |
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ORDER

PER RENU JAUHRI :

The above captioned appeal is preferred before the Tribunal against the order dated 12.03.2025, passed by Ld. CIT(A), National Faceless Appeal Centre (for short, NFAC), Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act"), in Appeal No. NFAC/2017-18/10038487 for A.Y. 2018-19.

2. The Assessee has raised following grounds of Appeal which are reproduced as below:

“ 1. That on the facts and circumstances of the case and in law, the order passed by the National Faceless Appeal Centre

(hereinafter referred to as "NFAC") under Section 250 of the Income Tax Act 1961 ("the Act") for the A.Y. 2018-19 dated 12.02.2025 is illegal, bad in law, and in contravention of the applicable provisions of the Income Tax Act, 1961("the Act") and therefore the same deserves to be set aside.

- 2. That, on the facts and circumstances of the case and in law, the order dated 12.03.2025 passed by the NFAC/CIT(A) is patently illegal, erroneous and bad in law as it suffers from violation of principle of natural justice.*
- 3. That, on the facts and circumstances of the case and in law, NFAC/CIT(A) erred in dismissing the appeal of the assessee in limine.*
- 4. That, on the facts and circumstances of the case and in law, NFAC/CIT(A) erred in dismissing the appeal of the assessee ex-parte on 12.03.2025 even though Ld. NFAC/CIT(A) vide notice dated 10.03.2025 (DIN: ITBA/NFAC/F/APL_1/202425/1074282493(1)) itself granted the time to the assessee to file its submissions till 25.03.2025.*
- 5. That, on the facts and circumstances of the case and in law, NFAC/CIT(A) erred in affirming the order of Ld. Assessing officer (hereinafter referred to as "AO") passed u/s 143(3) r.w.s 143(3A) & 143(3B) of the Act dated 23.02.2021 without appreciating the fact that the assessment order is itself illegal and void-ab-intio.*
- 6. That, on the facts and circumstances of the case and in law, NFAC/CIT(A) erred in affirming the order of Ld. Assessing officer (hereinafter referred to as "AO") passed u/s 143(3) r.w.s 143(3A) & 143(3B) of the Act dated 23.02.2021 without appreciating the fact that the assessment order was passed without considering the reply and relevant documentary evidences submitted by the assessee during assessment proceedings.*
- 7. That on the facts and circumstances of the case and in law, the NFAC/CIT(A) erred in affirming the action of the Ld. AO in taxing the amount of Rs. 8,42,40,301/- under section*

115BBC considering it to be the excess anonymous contribution received by the assessee during AY 2018-19.

- 8. That on the facts and circumstances of the case and in law, the NFAC/CIT(A) erred in affirming the action of the Ld. AO in taxing the amount of Rs. 8,42,40,301/- under section 115BBC without appreciating the fact that the anonymous contribution received by the assessee during AY 2018-19 is Rs. 8,02,000/- and not Rs. 8,96,09,641/- as alleged by Ld. AO.*
- 9. That on the facts and circumstances of the case and in law, the NFAC/CIT(A) erred in affirming the action of the Ld. AO which was made merely on the basis of suspicion, conjecture and surmises and also in complete violation of principle of natural justice.*
- 10. The appellant craves leave to add, amend, alter, remove, resign, for go or withdraw any of the above grounds of appeal, which are without prejudice to one another, before or at the time of hearing of the appeal in the interest of natural justice.”*

3. Brief facts of the case are that the assessee filed return declaring Nil income for A.Y. 2018-19 on 30.10.2018. The case was selected for scrutiny and assessment completed u/s 143(3) r.w.s section 143(3A) vide order dated 23.02.2021 at an income of Rs. 8,42,40,301/- after invoking the provisions of section 13(7) r.w.s 115BBC of the Act.

3.1 Aggrieved, the assessee preferred the appeal before the Ld. CIT(A). On account of non-compliance by the assessee to multiple notices issued; Ld. CIT(A) dismissed the appeal *ex-parte* vide order dated 12.03.2025. Aggrieved further, the assessee has filed the present appeal before the Tribunal.

4. Before us, Ld. AR submitted that the last notice for hearing was issued by the Ld. CIT(A) on 10.03.2025, allowing time till 25.03.2025 to the assessee to

submit its reply. However, without waiting for the same, order dismissing the appeal was passed on 12.03.2025. In view of these facts, he has requested for setting aside the *ex-parte* order for fresh adjudication by Ld. CIT(A). Ld. DR has not controverted the abovesaid proposition.

5. We have heard both the parties and perused the material on record. It is noted that no compliance was made by the assessee to the 5 notices issued by Ld.CIT(A). However, admittedly, the order was passed without waiting for the assessee's response to the last notice. In view of these facts, we deem it appropriate to restore the matter to Ld. CIT(A) for fresh adjudication on merits after giving due opportunity to the assessee. The assessee is also directed to be vigilant and make requisite compliance before Ld. CIT(A).

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 06-01-2026.

Sd/-
(MAHAVIR SINGH)
Vice-President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 06 .01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi