

**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. 6229/DEL/2025; Assessment Year: 2017-18

ITA No. 6230/DEL/2025; Assessment Year: 2017-18

<b>Rama Kant Tiwari</b> E-701, Hill View Apartments, Plot No. 2, Sector 46, Faridabad Haryana	Vs	<b>ITO</b> CGO Complex, NH IV, NIT Faridabad Haryana
(APPELLANT)		(RESPONDENT)
PAN No. ADKPT8636Q		

Assessee by : Shri D C Garg, CA

Revenue by : Shri Ajay Kumar Arora, Sr. DR

Date of Hearing: 07.01.2026	Date of Pronouncement: 14.01.2026
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**ORDER**

**PER RENU JAUHRI :**

The above captioned two appeals are preferred by the assessee against the order dated 26.02.2025, passed by Ld. CIT(A)/NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act").

2. At the threshold, it is noted that the Appeals are time-barred by 155 days. Applications for condonation of delay along with an affidavit has been filed by the assessee. It has been submitted therein that the notices issued by the NFAC

as well as the Appellate Tribunal dated 26.02.2025 were not served upon assessee as these were sent on incorrect email id i.e., [aammjha@gmail.com](mailto:aammjha@gmail.com) whereas the correct e-mail id is [primeconco@gmail.com](mailto:primeconco@gmail.com) . The assessee came to know about the passing of the appellate order only when the return was to be filed on 02.10.2025 resulting in delay of 155 days. We have heard the rival submissions and are of the considered view that the delay has been caused due to *bonafide* reasons and the same is, therefore, being condoned.

3. The appeal relates to the assessment made u/s 143(3) and penalty imposed u/s 271B for the same year. These are, therefore, being disposed of vide a common order.

4. Assessee in ITA No. 6230/DEL/2025 for A.Y. 2017-18 has raised grounds of Appeal are reproduced as below:

*“1. Learned Faceless Appeal Centre (NFAC) has grossly erred in law as well on facts in deciding the appeal ex parte without service of any notice, hence violated principles of natural justice.*

*2. Learned National Faceless Assessment Centre (NaFAC) has grossly erred in law as well on facts in imposing penalty u/s 271B without appreciating the fact that turnover of the Appellant is Rs. 1,58,46,000/- which is much below the threshold limit of Rs. 2.00 crores which mandated to get the accounts audited u/s 44AB of the Income tax Act, 1961.*

*3. Learned National Faceless Assessment Centre (NaFAC) has grossly erred in law as well on facts in determining turnover of Rs. 2,43,59,000/- against declared turnover of Rs. 1,58,46,000/- merely on the basis of cash deposit during the year without assigning any cogent reason.*

*4. Learned National Faceless Assessment Centre (NaFAC) has grossly failed in determining turnover at Rs. 2,43,59,000/- which contradicts own finding in determination of turnover at*

*Rs. 2,30,02,000/- by the Assessing Officer while passing the assessment dated 17-10-2019 u/s 143(3).*

*5. The Appellant craves leave to add, alter, or delete, all or any of the ground before or at the time of hearing this appeal.”*

5. Brief facts of the case are that the assessee filed return declaring income of Rs. 10,62,540/- for A.Y. 2017-18 on 27.12.2017. The case was selected for limited scrutiny and assessment was completed u/s143(3) at an assessed income of Rs. 31,97,160/- after making addition on account of unexplained cash deposited during demonetization.

5.1 Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). In view of non-compliance to multiple notices during the course of appellate proceeding, Ld. CIT(A) dismissed the appeal *ex-parte* vide order dated 26.02.2025. Further aggrieved, the assessee is in appeal before the Tribunal.

6. At the outset, Ld. AR submitted that no compliance could be made before Ld. CIT(A) as the notices issued on wrong email id were never received by the assessee. He has further requested that the matter may be remanded back to the Ld. CIT(A) for fresh adjudication on merits. Ld. DR has not objected to the above said proposition.

7. After hearing both the parties, in the interest of justice, we deem it appropriate to restore the matter back to Ld. CIT(A) for fresh adjudication on merits after affording due opportunity to the assessee.

8. ITA No. 6229/DEL/2025 relates to imposition of penalty u/s 271B for failure to get the accounts audited u/s 44AB of the Act. Since the penalty u/s 271B has been imposed after including total cash deposits in the assessee's bank account to the declared turnover, which is the subject matter of appeal relating to the quantum addition and the Ld. CIT(A) has dismissed the appeal against penalty also *ex-parte* on account of non-compliance, this order is also restored to Ld. CIT(A) for fresh adjudication. Needless to add, the assessee should be given reasonable opportunity of being heard.

9. In the result, both the appeals of the assessee are allowed for statistical purposes

Order pronounced in the Open Court on 14 -01-2026.

**Sd/-**  
**(MAHAVIR SINGH)**  
**Vice President**

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

Dated: 14.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi