

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, G: NEW DELHI  
BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.- 8433/Del/2025 along with Stay Application No.-01/Del/2026  
[Assessment Year: 2019-20]**

Shri Vikas Jain, Flat No.- 401, Tower-3, ParasvnathPletina, Swarn Nagar, Greter Noida-201308, Uttar Pradesh.	Vs	The Assistant Commissioner of Income Tax, Central Circle-7, New Delhi.
<b>PAN- AKOPJ6808M</b>		
Assessee		Revenue

**ITA No.- 8434/Del/2025 along with Stay Application No.-02/Del/2026  
[Assessment Year: 2020-21]**

Shri Vikas Jain, Flat No.- 401, Tower-3, ParasvnathPletina, Swarn Nagar, Greter Noida-201308, Uttar Pradesh.	Vs	The Assistant Commissioner of Income Tax, Central Circle-7, New Delhi.
<b>PAN- AKOPJ6808M</b>		
Assessee		Revenue

**ITA No.- 8435/Del/2025 along with Stay Application No.-03/Del/2026  
[Assessment Year: 2021-22]**

Shri Vikas Jain, Flat No.- 401, Tower-3, ParasvnathPletina, Swarn Nagar,	Vs	The Assistant Commissioner of Income Tax, Central Circle-7,
--	----	---

Greter Noida-201308, Uttar Pradesh.		New Delhi.
<b>PAN- AKOPJ6808M</b>		
Assessee		Revenue

**ITA No.- 8436/Del/2025 along with Stay Application No.-04/Del/2026  
[Assessment Year: 2022-23]**

Shri Vikas Jain, Flat No.- 401, Tower-3, ParasvnathPletina, Swarn Nagar, Greter Noida-201308, Uttar Pradesh.	Vs	The Assistant Commissioner of Income Tax, Central Circle-7, New Delhi.
<b>PAN- AKOPJ6808M</b>		
Assessee		Revenue
Assessee by	Shri Saurabh Jain, CA	
Revenue by	Shri Manish Gupta, Sr. DR	

<b>Date of Hearing</b>	<b>16.01.2026</b>
<b>Date of Pronouncement</b>	<b>16.01.2026</b>

**ORDER**

**PER BENCH:**

These four appeals are filed by the assessee against the order even dated 24.10.2024 of Commissioner of Income Tax (Appeals)-24, New Delhi-110055, [hereinafter referred to as the 'Ld. CIT(A)] passed under section 143(3) of the Income-tax Act, 1961 [the Act'] for Assessment Year ('AY") 2019-20, 2020-21, 2021-22 and 2022-23 respectively arising out of Assessment order different dated

27.03.2024, 30.03.2024, 26.02.2023 and 30.03.2024 passed under Section 143(3) and 147 of the Income-tax Act, 1961(hereinafter referred to as ‘the Act’). Since the issues involved in both the appeals of the same assessee are related, they are disposed of by this consolidated order, for the sake of convenience and brevity.

<b>S. No.</b>	<b>ITA</b>	<b>A.Y.</b>	<b>AO’s order dated</b>	<b>CIT(A)’s order dated</b>
1.	<b>8433/Del/2025</b>	<b>2019-20</b>	<b>24.10.2025</b>	<b>27.03.2024</b>
2.	<b>8434/Del/2025</b>	<b>2020-21</b>	<b>24.10.2025</b>	<b>30.03.2024</b>
3.	<b>8435/Del/2025</b>	<b>2021-22</b>	<b>24.10.2025</b>	<b>26.02.2023</b>
4.	<b>8436/Del/2025</b>	<b>2022-23</b>	<b>24.10.2025</b>	<b>30.03.2024</b>

2. At the time of hearing of the Stay Application filed in these appeals seeking stay of demands for respective assessment years involved, it was found that the impugned order passed by the Ld. CIT(A) were made in the absence of any submissions and evidences from the assessee. The Ld. CIT(A) has observed that various notices being issued and non-compliance on the part of the assessee and relying upon the decision of the Hon’ble Supreme Court in the case of Shri B.N. Bhattacharya and others 118 ITR 461, the assessee’s appeals were dismissed.

3. The Ld. Counsel for the assessee has submitted that they had sought information under the Right to Information Act to collect information and file the written submissions, thereafter, could not file submissions and evidences before the Ld. First Appellate Authority.

4. The issues involved in the appeals are common and we find that, out of search and seizure operation, the case of the assessee was selected for scrutiny assessment in terms of the Explanation 2(iv) to Section 148 of the Income Tax Act, 1961. The assessee alleged issue of bogus purchases and earning of commission income was examined, and additions were made, which have been sustained in the appellate proceedings, but assessee claimed that business was genuine.

5. Therefore, while hearing the stay applications itself, the Bench having considered the merits of the appeals, as well, was of the view that the appeals themselves deserved to be allowed for statistical purposes, now or later, and no purpose will be served by keeping them pending while adjudicating the stay applications.

6. The Ld. DR had no objection to the setting aside of the impugned orders of Ld. CIT(A) for afresh adjudication.

7. The Ld. AR, however, submitted that direction be given to the Ld. First Appellate Authority below to revive the stay of demand. We find that the Ld. PCIT, Central Delhi-1, vide order dated 07.01.2025, had granted the stay of recovery proceedings pending disposal of the appeal before the Ld. CIT(A), subject to payment of 7.50% of the outstanding demand, which was complied.

8. Thus, we are of considered view that assessee may move a fresh application before the Ld. PCIT for stay of demand, which shall be considered in accordance with law.

9. In view of the above, the appeals in hand are allowed for statistical purposes, the impugned orders of the Ld. CIT(A) are set aside and issued are rested to the files of the Ld. CIT(A) for giving a fresh opportunity of hearing and to decide the issues afresh.

10. Consequently, the stay applications stand infructuous and dismissed.

Order pronounced in the open court on 16<sup>th</sup> January, 2026.

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

**Dated:** 16.01.2026.

Pooja

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,