

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

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

ITA No. 6270/DEL/2025; Assessment Year: 2013-14

Sh. Jaiveer Nagar Village Atta Gujran, Greater Noida Gautom Buddh Nagar, Uttar Pradesh- 201308	Vs	ITO Ward 1(4) Noida
(APPELLANT)		(RESPONDENT)
PAN No. AIGPN8901M		

Assessee by : Shri Raghuraj Singh, Advocate.

Department/Revenue by : Shri Ajay Kumar Arora, Sr. DR

Date of Hearing: 12.01.2026	Date of Pronouncement: 21.01.2026
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ORDER

PER RENU JAUHRI :

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre, New Delhi [for short, Ld. CIT (A)/NFAC], u/s 250 of the Income Tax Act (for short, the "Act"), order dated 07.08.2025 in the Appeal No. NFAC/2012-13/10128204.

2. The assessee has raised following grounds of Appeal:

“ 1. That the impugned Assessment order passed by the Hon'ble CIT (A) is bad in law, wrong on facts and against the Principal of natural justices hence is unsustainable.

2. *That The Ld. AO NFAC has erred in law and on facts no submission was made details but ignored without any justification to the assessee against order passed by the Ld. AO. That the impugned Assessment order passed by the Ld. AO is wrong, having no base and against the circumstance of the case.*
3. *That on facts and circumstances of the case and in Law, the assessing officer had erred in assessing the income tax of the appellant at Rs. 1,07,03,748/- please be deleted.*
4. *That the Ld. Assessing Officer had erred on facts and circumstances of the case and in law in making an addition on credit entry of Rs 66,58,713/ being wholly based on conjecture and surmises and being untrue, the same must be deleted.*
5. *The Submission is submitted by Assesses during Assessment and Ld. CIT(A) Had made Ex Part order on 07/08/2025 and all the submission totally ignored by Ld Ao. The Assssee had credit entry Rs 66,58,713/- against the cash withdrawal and the assessee received land compensation of compulsory land some are received loan through cheque. Therefore, there cannot be any tax of Income tax act 1961.*
6. *That the Id. Assessing officer has not given proper opportunity of being heard to the appellant and has not provided and confronted the appellant with the material collected behind the back of appellant upon which the assessing officer had relied in making additions. The assessment order is therefore illegal being in violation of the principal of natural justice and unsustainable in law.*
7. *That the impugned assessment order is arbitrary, illegal, bad in law in violation of rudimentary principal of contemporary jurisprudence.*
8. *That the impugned Assessment order passed by Ld. Assessing Officer, Noida is a clear cut case of misunderstanding and wrong interpretation of Law.*

9. That the appellant crave leave to add, alter, amend, delete or modify any or more of the ground of appeal before or at the time of hearing.”

3. Brief facts of the case are that the assessee filed return for A.Y. 2013-14, declaring income of Rs. 3,63,250/- . Information was received vide investigation report that a total amount of Rs. 66,58,713/- was credited in assessee's bank accounts out of which Rs. 15 lakhs were deposited in cash. Hence the case was reopened and a notice u/s 148 was issued. Assessment was completed u/s 143(3) r.w.s. 147 & 144B of the Act at an income of Rs. 1,63,24,384/- after making addition of Rs. 1,59,61,134/- u/s 69A of the Act on account of undisclosed income. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). As no compliance was made to the multiple notices issued by the Ld. CIT(A), he dismissed the appeal vide order dated 07.08.2025. Further aggrieved, the assessee has filed an appeal before the Tribunal.

4. At the outset, Ld. AR submitted that the assessee could not present his case before Ld. CIT(A) and requested for remand back of the matter for fresh adjudication. Ld. DR has not objected to the said proposition though he has pointed out that the assessee was non-compliant and did not submit any reply/request for adjournment before the Ld. CIT(A).

5. After hearing both the parties and considering the facts and circumstances, we deem it appropriate to restore the matter to Ld. CIT(A) for fresh adjudication on merits subject to the payment of cost of Rs. 5,000/- by the assessee, which is

to be deposited with the Legal Aid Authority of the Hon'ble Allahabad High Court. The assessee should be given reasonable opportunity of being heard.

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

Order pronounced in the Open Court on 21 -01-2026.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER

Dated: 21.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi