

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'A' : NEW DELHI)

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

ITA No. 6353/Del/2025
Asstt. Year : 2011-12

NARENDER KUMAR RAJGHARHIA, A-407, BLOCK-A, SECTOR-19, NOIDA-201301 UTTAR PRADESH (PAN: AAEPR8367F) (Appellant)	VS.	ITO, WARD 53(3), Room No. 1505, Civic Centre, New Delhi – 110 002 (Respondent)
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Appellant by : Ms. Monalisa Maity, Adv.
Respondent by : Sh. Ajay Kumar Arora, Sr. DR

Date of Hearing	20.01.2026
Date of Pronouncement	20.01.2026

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the assessee is emanating from the order of the NFAC, Delhi in appeal No. CIT(A), Delhi-18/10063/2019-20 dated 23.1.2024. Assessment was framed by the AO u/s. 147 read with section 144 of the Income Tax Act, 1961 dated 23.01.2024 relating to assessment year 2011-12.

2. It is noted that there is delay of 556 days in filing the appeal before the Tribunal and for this the assessee has filed the petition for condonation wherein, it was stated that the assessee is very old man of around 74 years and not very accustomed with the income tax proceedings and also not acquainted with income

tax portal and hence not aware with the notices received, and also do not have the access of the emails. It was also mentioned that earlier the case was handled by another counsel and new counsel has been appointed to represent the case and assessee was not residing on the address where the income tax department has sent the notices for hearing, as a result thereof, the notices were not received by the assessee. However, Ld. DR controvert the aforesaid proposition. After hearing both the sides and perusing the records, we are of the view that reasonable cause has been attributed to the assessee for filing the belated appeal before the Tribunal, hence, in the interest of justice, we condone the delay in dispute in filing the appeal before the Tribunal and proceed further.

3. The only issue in this appeal of the assessee is as regards the order of the CIT(A) confirming the addition made by on account of unexplained credit and debit entries in the bank accounts of Rs. 2,17,61,204/-.

4. After hearing rival contentions and perusing the records, we find that AO has passed the exparte order u/s. 144 r.w.s. 147/148 of the Act and also Ld. CIT(A) has dismissed the appeal by upholding the action of the AO due to non-compliance of the assessee. We find considerable cogency in the contention of the Revenue that several opportunities were given to the assessee to canvass his case before the authorities and assessee remained non-cooperative which conduct of the assessee is not appropriate. However, in the interest of justice, we remit back the issues in dispute to the file of the Assessing Officer for its fresh adjudication, after giving adequate opportunity of being heard to the assessee, subject to condition that

Assessee should deposit a sum of **Rs. 10,000/- (Rupees Ten Thousand)** with the **“Legal Aid Authority, Hon’ble High Court of Delhi, Delhi”**) and file the challan thereof before the Assessing Officer during the proceedings and fully cooperate with the Assessing Officer, for which both the sides agreed.

5. In the result, the Assessee’s appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 20.01.2026.

Sd/-

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

(MAHAVIR SINGH)
VICE PRESIDENT

Date: 21.01.2026

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Bench