

**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. 4410/DEL/2025; Assessment Year: 2019-20

Sh. Bhanwarlal Pareek 74 O, Burtalla Street Burrabazar West Bengal- 700007	Vs	DCIT, Central Circle-31 Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AFFPP9784C		

Assessee by : None

Revenue/Department by : Shri Jitender Singh, CIT DR

Date of Hearing: 19.01.2026	Date of Pronouncement: 19.01.2026
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ORDER

PER RENU JAUHRI :

The above captioned appeal is preferred by the Revenue against the order dated 24.03.2025, passed by DCIT, Central Circle, Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act").

2. At the threshold, it is noted that the appeal is time-barred by 46 days. Application for condonation of delay along with an affidavit has been filed by the assessee. It has been submitted therein that the assessee did not receive any alert about passing of the appellate order which is stated to have been uploaded on the portal on 24.03.2025. It is only when he received communication from the Ld.

AO regarding collection of demand, that the assessee became aware of the passing of appellate order. Thereafter, immediate steps were taken to file the appeal. As the delay of 52 days occurred due to *bonafide* reasons, Ld. AR has requested for condonation. After hearing both the parties, we are of the view that the delay is purely unintentional and therefore being condoned.

3. The assessee has raised following grounds of appeal which are reproduced as under:

- “1. That the Order passed u/s 250 is bad in law as well as on facts of the case.*
- 2. That the Hon’ble Commissioner of Income Tax (Appeals) erred in law and on facts by upholding the addition made by the Learned Assessing Officer without relying on any credible evidence OR providing reliable documents to substantiate the addition.*
- 3. That the Hon’ble Commissioner of Income Tax (Appeals) erred in law and on facts in upholding the addition made by the Learned Assessing Officer without affording a reasonable opportunity to the appellant to cross-examine Shri Mahavir Prasad, thereby violating the principles of natural justice.*
- 4. That the Hon’ble Commissioner of Income Tax (Appeals) erred in law and on facts by upholding the addition made by the Learned Assessing Officer, that the cash found in the locker of Faquir Chand Lockers and Vaults Private Limited amounting to Rs.17,40,000/- as unexplained money u/s 69A of the Income Tax Act, 1961*
- 5. That the Hon’ble Commissioner of Income Tax (Appeals) erred in law and on facts in confirming the addition made by the Learned AO under section 69A without any cogent evidence OR the assessee’s statement, despite the assessee’s categorical denial of ownership of the cash found in the locker.*
- 6. That the Hon’ble Commissioner of Income Tax (Appeals) erred in law and on facts by upholding the addition made by*

the Learned Assessing Officer without issuance of show-cause notice which was not justified and is liable to be annulled.

7. The appellant craves leave, add, amend or adduce any of the grounds of appeal during the course of appellate proceedings.”

4. Brief facts are that the assessee filed return for A.Y 2019-20 on 27.08.2019 declaring an income of Rs. 1,61,730/-. A search u/s 132 of the Act was conducted during 31.10.2018 to 17.12.2018 on M/s Faquir Chand Lockers and Vaults Private Limited during which one locker no. 360 in the name of the assessee was found. Accordingly, search of this locker was conducted on 01.11.2018 during which cash of Rs. 17,40,000/- was found and seized.

5. In view of above, the case was selected for scrutiny and assessment was completed u/s 143(3) at an income of Rs. 19,01,730/- after adding Rs. 17,40,000/- u/s 69A of the Act. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A).

6. Vide order dated 24.03.2025, Ld. CIT(A) has dismissed the appeal of the assessee. Further aggrieved, the assessee is in appeal before the Tribunal.

7. Before us, none has appeared on behalf of the assessee. We have heard the Ld. Departmental Representative and perused the material available on record. Since the assessee has denied that the cash found in the locker belonged to him and is aggrieved that the opportunity to cross-examine the authorized person, Shri Mahavir Prasad, who was operating the locker, was not given to him by the Ld.

AO, we deem it appropriate to restore the matter back to Ld. AO for *de novo* assessment after affording reasonable opportunity of being heard to the assessee. Since the assessee has also been non-compliant before the lower authorities, he is directed to be vigilant and make requisite compliance before the Ld. AO.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 19-01-2026.

**Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT**

**Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER**

Dated: 22.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi