

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.4482/Del/2025
(Assessment Year:2017-18)**

Pradeep Kumar, I-173, Govindapuram, Ghaziabad	Vs.	Income Tax Officer, Ward-2(2)(1)
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ALXPK 5526 F		
Appellant	..	Respondent

Appellant by :	Sh. Abhishek Jain, CA & Ms. Sunidhi Sharma, Adv
Respondent by :	Ms. Indu Bala Saini, Sr. DR

Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 20.05.2025 of the National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’)

in DIN & Order No: ITBA/NFAC/S/250/2025-26/1076318979(1) arising out of the order dated 18.12.2019 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the Income Tax Officer Ward-2(2)(1), Ghaziabad, for AY: 2017-18.

2. At the time of hearing, Ld. Counsel has stressed on the fact that assessee has raised grounds on merits as per the law including a ground 'the cash deposit cannot be considered to be an investment' and therefore the addition made is not sustainable in law.

3. However, we find that assessee had failed to appear before the Ld. First Appellate Authority to remove the objections which were observed by the Ld. CIT(A) in Form No.35, and the appeal was dismissed on the basis of defective Form No.35,. Ld. Counsel has stated that no defect notice was issued.

4. We find substance in this contention as in the impugned order there is mention of the notice being issued for hearing and assessee's response which were received on merits, however, as regard to merits there is no adjudication and the appeal has been dismissed on defects.

5. As a quasi judicial authority Ld. First Appellate Authority should have issued defect notices or otherwise given assessee an opportunity to explain the discrepancy or deficiency in Form No.35.

6. In the light of the aforesaid, we are inclined to allow the appeal of the assessee **for statistical purposes**. The issues are restored back to the files of Ld. CIT(A) to give the fresh opportunity of hearing, in the light of the aforesaid observations of this Bench and decide the appeal afresh.

Order pronounced in the open court on 23.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 23.01.2026
Mitali, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI