

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 Nos. 6374 & 6375/Del/2025
Asstt. Years : 2013-14 & 2014-15

FORUM SALES PVT. LTD.,
C-134, GROUND FLOOR,
DEFENCE COLONY,
NEW DELHI – 110 024
(PAN: AAACF0285H)
(Appellant)

VS. DCIT, CENTRAL CIRCLE-07
NEW DELHI

(Respondent)

Appellant by : None
Respondent by : Sh. Jitender Singh, CIT(DR)

Date of Hearing	21.01.2026
Date of Pronouncement	21.01.2026

ORDER

PER MAHAVIR SINGH, VP:

These appeals by the assessee are emanating from the separate orders of the NFAC, Delhi in appeal Nos. CIT(A), Delhi-24/10314/2019-20 & CIT(A), Delhi-24/10315/2019-20 both dated 08.8.2025. Assessment was framed by the AO u/s. 254 r.w.s. 153A r.w.s. 143(3) of the Income Tax Act, 1961 vide separate orders both dated 26.12.2019 relating to assessment years 2013-14 & 2014-15. Since common issues have been raised in both the appeals, hence, we are dealing with assessment year 2013-14 as a lead case.

2. None appeared on behalf of the assessee, despite issue of notice for hearing, hence, we are proceeding exparte qua the assessee after hearing the ld. DR and perusing the records.

3. Brief facts of the case are that assessee filed its return of income on 24.7.2015 declaring income of Rs. 75,88,078/- u/s. 153A of the Act. The case was assessed u/s. 143(3) of the Act, vide order dated 27.12.2016 at income of Rs. 7,43,36,920/-. Among various additions made by the AO, an addition of Rs, 83,85,628/- was also made on account of unaccounted profit earned on transactions with M/s Bajrang Traders and Gurunanak Enterprises. Aggrieved, assessee preferred appeal before the CIT(A), who vide his order dated 28.2.2018 confirmed the addition. Against which the assessee appealed before the ITAT and ITAT allowed the appeal for statistical purposes by holding as under:-

“Considering the totality of the fact of the case and in the interest of justice we deemed it proper to restore the issue to the file of the Assessing Officer with the direction to obtain information from the parties regarding transactions carried on by the assessee during the about two years. In case there is no unaccounted transaction with the above parties over and above what has been found during the course of search as per the seized material then no extrapolation should be done. The AO shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. We hold and direct accordingly.”

4. Following the directions of the ITAT, the Assessing Officer passed an order dated 26.12.2019 u/s. 254 r.w.s 153A r.w.s. 143(3) after confirming the addition made by the CIT(A) amounting to Rs. 1,38,66,386/-. In the second round of appeal, Ld. CIT(A) has observed as under:-

“5.3.5 The appellant in its grounds of appeal did not provide any corroborative evidence in support of his grounds of appeal. In view of the factual matrix of the case as evident from the assessment order u/s. 254 r.w.s. 153A r.w.s. 143(3) of the Income Tax Act, 1961 it is clear that the Assessing Officer has made the addition only after conducting a cogent enquiry and ascertaining that appellant was unable to substantiate its claim. Therefore, I find no reason to interfere with the reasoned order of the Assessing Officer. Accordingly, Grounds 1 to 4 stand dismissed.

5. We have heard the Ld. DR and perused the records alongwith the aforesaid findings of the Ld. CIT(A), we find that Ld. CIT(A) dismissed the appeal of the assessee by not deciding the same on merits and passed a non-speaking order,

which is not sustainable in the eyes of law. Therefore, in the interest of justice, we deem it fit and proper to send back the issues in dispute to the file of the Ld. CIT(A) with the directions to adjudicate the same on merits by passing a speaking order, after giving adequate opportunity of being heard to the assessee, in accordance with law and also decide the legal issue raised before us relating to common approval granted u/s. 153D of the Act, keeping in mind the decision of the Hon'ble High Court of Delhi in the case of PCIT vs. Shiv Kumar Nayyar 163 taxmann.com 9 dated 15.5.2024, for which Ld. DR has not raised any objection. Accordingly, the appeal of the assessee for assessment year 2013-14 is allowed for statistical purposes.

6. In so far as appeal relating to assessment year 2014-15 is concerned, our aforesaid decision taken in AY 2013-14 will apply *mutatis mutandis* to assessment year 2014-15 and accordingly, the appeal for assessment year 2014-15 is also allowed for statistical purposes, in the aforesaid manner.

7. In the result, both the Assessee's appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 21.01.2026.

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER
Date: 27.01.2026

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

By Order,

Assistant Registrar, ITAT, Delhi Bench