

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.688/DEL/2020	Assessment Year 2011-12
ITA No.689/DEL/2020	Assessment Year 2012-13
ITA No.690/DEL/2020	Assessment Year 2013-14
ITA No.691/DEL/2020	Assessment Year 2014-15
ITA No.693/DEL/2020	Assessment Year 2016-17
ITA No.694/DEL/2020	Assessment Year 2017-18

Ritesh Kumar Gupta, C-195, Opp. Mother Dairy Booth, Nirmal Vihar, Vikas Marg, Delhi-110092 PAN No. ACTPG0839J	Vs.	Assistant Commissioner of Income Tax, Central Circle 5, New Delhi
(Appellant)		(Respondent)

Assessee by:	N o n e
Department by:	Ms. Monika Singh, CIT-DR
Date of Hearing:	21.01.2026
Date of pronouncement:	21.01.2026

ORDER

PER BENCH:

The appeals filed by the assessee are against orders dated 25.11.2019 of Learned Commissioner of Income Tax (Appeals), New Delhi [hereinafter referred to as 'Ld. CIT(A)] under Section 250 of the Income-Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of assessment orders dated 30.12.2018 of Learned Assessing Officer/Assistant Commissioner of Income Tax, Central Circle-5, New Delhi (hereinafter referred to as "Ld.

AO") passed under section 143(3) of the Act for AYs 2011-12 to 2017-18.

2. Brief facts of the case are that a search and seizure operation under Section 132 of the Act was carried out on 02.03.2017. In pursuance to search action, notice under Section 153A of the Act dated 15.03.2018 was issued. The assessee did not file return of income. Ld. AO issued notice under Section 271F of the Act dated 02.03.2018 and imposed penalty under Section 271F of the Act dated 31.07.2018. The assessee filed return of income on 17.10.2018 declaring income of Rs.12,30,589/-. Notice under Section 142(1) of the Act for the year issued on 09.10.2018 and 27.11.2018. Notice under Section 143(2) of the Act was issued on 07.12.2018. Show-cause-notice was issued on 09.12.2018. On completion of proceedings, Ld. AO vide order dated 30.12.2018 made addition of Rs.36,06,65,104/- for AY 2011-12. Similarly, Ld. AO passed separate orders dated 30.12.2018 for AYs 2012-13 to 2017-18.

3. Against orders dated 30.12.2018 of Ld. AO, the appellant/assessee filed appeals before Ld. CIT(A) which were dismissed vide order dated 25.11.2019.

4. Being aggrieved, the appellant/assessee preferred present appeals in ITA No. 688/Del/2020 is on following grounds:

“1.Initiating proceedings u/s 153A of the Act without providing satisfaction note to the assessee;

2. Not considering the retraction of statement recorded under intimidation and pressure u/s 132(4) of the Act:

3. On the facts and in the circumstances of the case and in law the Ld. CIT (Appeals) erred in confirming the action of the Assessing Officer in making addition in a sum of Rs. 36,06,65,104/- being the amount of deposit in the bank account of M/s Jagdamba Trading Company treating the same as unexplained invoking section 68 r.w.s. 115BBE of the Act;

4. On the facts and in the circumstances of the case and in law the Ld. CIT (Appeals) erred in confirming the action of the Assessing Officer treating the regular business income earned by the assessee in a sum of Rs.13,28,957/-as unexplained income taxable u/s 115BBE of the Act.”

5. All above noted appeals have similar facts, grounds of appeals, so they are heard together.

6. None appeared on behalf of assessee on 28.10.2024, 01.01.2025, 15.05.2025, 01.07.2025, 12.08.2025, 25.09, 25.11.2025 and today.

7. Learned Departmental Representative relied on orders of Ld. CIT(A) and Ld. AO.

8. From examination of record, it is evident that Ld. CIT(A) vide order dated 25.11.2019 confirmed additions made by Ld. AO under Section 153A of the Act. In absence of any supporting material, the grounds of appeal being de void of merits are untenable. Therefore, the grounds of appeal are rejected.

9. In the result, all the appeals of filed by the assessee are dismissed.

Order pronounced in the open court on 21st January, 2026.

Sd/-

**(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

**Dated: 27th /01/2026
Mohan Lal**

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi