

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'C': NEW DELHI**

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER

AND

SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No.4886/Del/2025
[Assessment Year: 2015-16]

M/s. Shree Raj Mahal Gems Private Limited Karol Bagh New Delhi PAN No.AANCS8026J	Vs.	DCIT Central Circle – 6 New Delhi
Appellant		Respondent

Assessee by	Sh. Maneesh Upjejjja, CA
Revenue by	Sh. Dayainder Singh Sidhu, CIT DR

Date of Hearing	07.01.2026
Date of Pronouncement	30.01.2026

ORDER

PER C.N. PRASAD, JM,

This appeal is filed by the assessee against the order of the Ld.CIT(A)-24, New Delhi vide order dated 17.07.2025 for the A.Y. 2015-16. In this appeal the assessee has raised following grounds of appeal :-

- 1. Ground No. 5. That on the facts and in circumstances of the case, the Ld. CIT(A) erred in upholding the levying the interest u/s 234A, 234B and 234C of the*

Act of Rs. 1,51,847/-, Rs. 15,37,446/- and Rs. 15,487-respectively.

2. Ground No. 6. All the above grounds are independent and without prejudice to others. That the appellant craves the right to add, modify, amend and DELETE the grounds of appeal during the course of the hearing

3. Ground No. 4. That on the facts and in circumstances of the case, the Ld. CTT (A) erred in upholding addition to the tune of Rs. 1,50,000/- made by the L.d. Assessing officer w/s section 69C r.w.s 115BBE of the Act being commission expenditure of 3% of accommodation entry

4. Ground No. 1. That on the facts and in law, the Assessment order dt. 26.12.2021 passed by the Deputy Commissioner of Income Tax, Central Circle -6, New Delhi (hereinafter referred to us "Ld. Assessing Officer" OR "Ld. A.O.")] u/s 153C r.w.s 143(3) of the Income-tax Act [hereinafter referred to as "the Act"] and upheld by the Commissioner of Income Tax (Appeals)-24, New Delhi (hereinafter referred to as "Ld. CIT(A)"] vide order dt. 17.07.2025 is bad at law & facts and is void ab initio.

5. Ground No. 2. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erroneously observed and hold the followings: "The Appellant had not filed any submission till this date" when as per record the Appellant had submitted the paper book on 08.07.2025 was about to file Rule 46A

application along with detailed submission.

6. Ground No. 3. That on the facts and in circumstances of the case, the Ld. CIT (A) erred in upholding addition to the tune of 6 Rs. 50,00,000/- made by the Ld. Assessing officer u/s section 68 r.w.s 115BBE of the Act by erroneously treating unexplained

2. The Ld. Counsel for the assessee referring to ground No. 5 of grounds of appeal of the assessee submitted that even though the assessee furnished various details before the Ld. CIT(A), the Ld. CIT(A) dismissed the appeal of the assessee sustaining the addition made u/s.68/69 of the Act without taking cognizance of such details furnished. The Ld. Counsel for the assessee submitted that the matter may be restored to the file of the Ld. CIT(A) for deciding afresh after considering the application filed under Rule 46A and the additional evidences furnished by the assessee in the course of proceedings before the Ld. CIT(A).

3. On the other hand the Ld. DR has no objection in restoring the matter to the file of the Ld. CIT(A).

4. Heard rival submissions and perused the orders of the authorities below. On perusal of the order of the Ld. CIT(A) it is noticed that the Ld.CIT(A) did not take cognizance of application filed under Rule 46A and additional evidences furnished by the assessee before Ld. CIT(A). Thus, in the interest of justice this appeal is restore to the file of the Ld.

CIT(A) for deciding issues afresh after providing adequate opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 30.01.2026.

Sd/-

[M. BALAGANESH]
ACCOUNTANT MEMBER

Dated: 30 .01.2026

*MESH, S.P.O.**

Copy forwarded to:

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

Sd/-

[C.N. PRASAD]
JUDICIAL MEMBER

Asst. Registrar,
ITAT, New Delhi