

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

**BEFORE SH.SUDHIR KUMAR, JUDICIAL MEMBER  
AND  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

ITA No.1705/Del/2024  
Assessment Year: 2017-18

<b>Birfa International Pvt. Ltd. C1/107 Janakpuri New Delhi 110058 PAN No. AAGCB5477P</b>	<b>Vs.</b>	<b>Assistant Commissioner Of Income tax Circle-27 New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	<b>Sh. Rishi Sehgal, Adv</b>
Respondent by	<b>Sh. Kailash Dan Ratnoo CIT,DR</b>

Date of hearing:	29/1/2026
Date of Pronouncement:	29/1/2026

**ORDER**

**PER SUDHIR KUMAR, JM:**

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-29 New Delhi [hereinafter referred to as "Ld.CIT(A)"] vide order dated 21.02.2024 pertaining to A.Y. 2017-18.

2. The assessee raised the following grounds in appeal:

1. *That the impugned assessment order and impugned CIT(A) order is illegal bad in law and without jurisdiction and hence the orders are liable to be quashed.*
2. *That the addition of Rs.42,07,86,802/- made by the AO and upheld by the CIT(A) is illegal, bad in law and addition is liable to be deleted.*
3. *That the various observation made in the assessment order and CIT(A) order are illegal, bad in law and against the facts on record and hence the impugned orders are liable to be quashed.*
4. *That the lower authorities have failed to appreciate the business model of the appellant and the transaction under taken by the appellant and hence the additions that are made are illegal and liable to be deleted.*
5. *That the orders passed by the lower authorities are passed in gross violation of principles of natural justice and hence the impugned orders liable to be set aside.*
6. *That the assessee was also prevented by reasonable and sufficient cause for not representing the matter before the CIT(A).*
7. *That the lower authorities have failed to examine the surroundings facts and circumstances and the orders passed by the lower authorities are illegal bad in law and unjust.*

8. *That the explanation submission and evidences filed by the assessee before the lower authorities have not been considered judiciously and hence the orders of lower authorities are liable to be set aside.*

9. *That the order passed by the Ld.CIT(A) does not contain any valid DIN and hence the order is bad in law, void and without jurisdiction.*

10. *That the addition of Rs.42,07,86,802/- is totally illegal, bad in law liable to be deleted and the returned income of Rs.20,33,752/- declared by the assessee is correct and as per law.*

11. *That the order passed by the lower authorities are without judicious application of mind and hence the same are illegal and should be quashed.*

12. *That the Ld. AO did not conduct the remand proceedings in a judicious and fair manner and the remand report filed by the AO is illegal and bad in law. The remand report is also against the facts on record.*

13. *That the appellant prays to add, amend, alter, the grounds of appeal.*

3. The brief facts of the case are that the assessee filed return of income on 30-03-2018, declaring total income of Rs.20,33,752/- for the A.Y. 2017-18. The case of assessee was selected for scrutiny through CASS. Accordingly notice u/s 143(2) of the Act

dated 24-09-2018 was issued. The Assessing Officer completed the assessment after making the additions and assessed the total income of RS. 42,28,20,554/- against the return income of Rs.20,3,752/-.

4. Aggrieved the order of the AO the assessee filed the appeal before the Ld. CIT(A). The Ld. CIT(A), vide his order dated 21-02-2024 dismissed the appeal against which the assessee is in appeal before the tribunal.

5. Ld. AR of the assessee submitted the impugned order was passed in gross violation of principles of natural justice. He prayed that the opportunity of being heard to be given to the assessee. The Ld. DR has relied the orders of the lower authorities.

6. We have heard the parties and perused the material available on record. Since in the instant case the assessee did not file the rejoinder against the remand report submitted by AO on the additional evidences submitted by the assessee. The assessee wants to file the objection against the remand report, therefore, considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear

before the Ld. CIT(A) and co-operate in the proceedings. The grounds raised by the assessee are accordingly allowed for statistical purposes.

7. In the result the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 29.1.2026.

**Sd/-**  
**(RENU JAHURI)**  
**ACCOUNTANT MEMBER**  
SR BHATNAGGR

Date:- 05.02.2026

Copy forwarded to:

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

**Sd/-**  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI