

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
&
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6394/DEL/2025; Assessment Year: 2017-18

Hari Roadwayas Pvt. Ltd 57, Transport Centre, New Sabzi Mandi, Azadpur New Delhi-33	Vs	ITO Ward 11(1) New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAACH0798P		

Assessee Represented by : Shri Nitin Gulati, Adv.,
Ms. Reena Gandhi, Adv.

Revenue/Department Represented by : Ajay Kumar Arora, Sr. DR

Date of Hearing: 28.01.2026	Date of Pronouncement: 28.01.2026
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ORDER

PER RENU JAUHRI :

The above captioned appeal is preferred by the assessee against the order dated 16.09.2025, passed by Ld. CIT(A)/NFAC, Delhi u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as, "Act"] for A.Y. 2019-20. The assessment was framed out by the Assessing Officer [for short, 'AO'] u/s 144 of the Act, vide order dated 22.12.2019.

2. Brief facts are that the assessee filed return for A.Y. 2017-18, declaring loss of Rs. 2,33,311/-. The case was selected for scrutiny on account of huge cash deposits made during the demonetization period. In the absence of any compliance by the assessee, assessment was completed u/s 144 at an assessed income of Rs. 58,26,165/-, after making addition on account of unexplained cash

deposits u/s 68 of the Act. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A).

3. The assessee filed additional evidences during the appellate proceedings in response of which remand report was sought from the Ld. AO. These evidences were not admitted by the Ld. CIT(A), after observing that the assessee was not prevented by any sufficient cause to submit the same during the assessment proceedings and he dismissed the assessee's appeal vide order dated 16.09.2025. Aggrieved, the assessee has filed an appeal before the Tribunal.

4. We have heard the rival submissions and perused the material on record. In the interest of justice, we deem it appropriate to restore the matter to Ld. AO for *de novo* assessment after providing due opportunity to assessee to furnish the documentary evidences in support of his contentions. The assessee is also directed to be vigilant and make requisite compliance before the Ld. AO to enable him to pass the order on merits.

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

Order pronounced in the Open Court on 28-01-2026.

Sd/-
(MAHAVIR SINGH)
Vice President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 05.02.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi