

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**AND**

**SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER**

**IT(SS)A No.5342/DEL/2025**

**[Assessment Year: 2017-18]**

Asokkumar A Banthia, 601/602, Giri Residency, J.B. Nagar, Andheri (East), Mumbai, Maharashtra-400059	Vs	DCIT, Central Circle-27, Jhandewalan Extn. Delhi-110055
<b>PAN-ARCPC3441Q</b>		
Assessee		Revenue

Assessee by	None
Revenue by	Ms. Amish S Gupt, CIT-DR

<b>Date of Hearing</b>	<b>21.01.2026</b>
<b>Date of Pronouncement</b>	<b>21.01.2026</b>

**ORDER**

**PER AMITABH SHUKLA, AM,**

This appeal filed by the assessee is against order dated 25.01.2025 of National Faceless Appeal Centre/learned Commissioner of Income Tax (Appeals), New Delhi, [hereinafter referred to as 'ld. CIT(A)] arising out of assessment order dated 23.12.2017 passed u/s 144 r.w.s. 147 of the Income Tax Act, 1961 pertaining to Assessment Year 2010-11. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. The assessee has raised following grounds of appeal:-

1. *On the facts and in the circumstances of the case and in law the Hon'ble CIT(A) erred in not treating the order passed under section 153A of the Act as illegal and bad in law as pursuant to search action u/s 132 of the Act no such incriminating documents/papers/materials were found and the reason assigned for doing so are wrong and contrary to the provisions of Income Tax Act and Rules made there under.*

2. *On the facts and in the circumstances of the case and in law, the Hon'ble CIT(A) erred in confirming the addition of Rs. 20,85,000/- made to the returned income by the Ld. AO in respect of unsecured loan availed from family members by treating it as unexplained cash credit u/s 68 of the IT Act 1961 without assigning valid reason and the reasons assigned for doing so are wrong and contrary to the Provisions of Income Tax Act and rules made there under.*

3. The assessee was called absent in this case.

4. The ld. Sr. DR took us through the factual matrix of the case and placed reliance upon the order of the lower authorities. The ld. DR also referred to an order passed by this Tribunal in the case of the assessee's wife Smt. Sangita Ashok Banthia, in IT(SS)A Nos.5312 & 5313/DEL/2025 for AY 2017-18 And 2018-19, vide order dated 15.01.2026, wherein, the matter was remanded to ld. CIT(A) for re-adjudication.

5. We have heard ld. DR and perused the material available on records. We have noted that in the present case, the assessee had requested for admission of additional evidences and the decision of ld. CIT(A) is based upon consequent remand proceedings. We have however noted that there is no indication of the remand report in the impugned order. The observations of the AO and their application with the facts of the case, have not been duly discussed. The conclusions drawn by the ld. First Appellate Authority qua Shri Pranav Banthia

while confirming the cash credit of Rs.20,85,0000/- has not been based upon any demonstrative evidences. Consequently, we deem it appropriate to remit this matter to Id. CIT(A) for re-adjudication *de novo* in accordance with law, after giving due opportunity of being heard to the assessee. It shall be bounden upon the assessee to comply with statutory notices issued by the Id. First Appellate Authority.

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

Order pronounced in the open court on 21<sup>ST</sup> January, 2026.

**Sd/-**  
**[SATBEER SINGH GODARA]**  
**JUDICIAL MEMBER**

**Dated:** 06.02.2026

*Shekhar*

Copy forwarded to:

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

**Sd/-**  
**[AMITABH SHUKLA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,