

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC" NEW DELHI

BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER  
AND  
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.137/DDN/2024  
निर्धारणवर्ष/Assessment Year:2015-16

ARUN KUMAR S/o Shri Ram Pal Singh, Village Kutubpur, Garamerpur, Haridwar, S.O. Haridwar 249401, Uttarakhand, INDIA. PAN No.CHCPK6029C	बनाम Vs.	COMMISSIONER OF INCOME TAX, (NFAC, Delhi), Income Tax Office, Haridwar, Uttarakhand.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Tilak Raj, AR
Revenue by	Shri A.S. Rana, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.02.2026
उद्घोषणाकीतारीख/Pronouncement on	11.02.2026

आदेश /O R D E R

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter referred to as "the Act"), dated 05.08.2024, passed by Ld. CIT(A)-NFAC, Delhi. In this case, the Ld. AR pointed out that due to a communication gap between the assessee and his tax consultant, no compliance could be made before the Ld. AO and thus, an *ex parte* order was passed by him. The assessee could not succeed before the Ld. CIT(A) also as apparently the assessee could not submit any documents in support of his claim that the impugned cash deposit of Rs.25,90,500/- was made out of sale of land.

1.1 The assessee has challenged the action of the authorities below and also stated that there were several legal infirmities in the exercise of jurisdiction by the Ld. AO.

1.2 The Ld. DR relied on the orders of the authorities below.

2. We have carefully considered the rival submissions and have gone through the records before us. We find that the Ld. AR has filed considerable documents before us to justify the impugned amount. However, we find that such documents do not find any mention in the orders of the authorities below. On a query from the Bench, the Ld. AR stated that such documents could not be filed before any of the authorities below. Accordingly, in the interest of justice, we deem it fit to set aside the impugned order and remand the same back to the file of Ld. CIT(A) for fresh adjudication. The assessee would be at liberty to file any documents in his favour under Rule 46A and the Ld. CIT(A) would be at liberty to call for a remand report from the Ld. AO. The Ld. CIT(A) would also adjudicate on the legal issues raised by the assessee.

3. In the result, the appeal is allowed for statistical purpose.

Order pronounced in the open court on 11.02.2026

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Dated: 11.02.2026

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI