

**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 Nos.234 & 235/DDN/2025  
निर्धारणवर्ष/Assessment Years:2018-19 & 2019-20**

DOIWALA KISAAN SEWA SAHKARI SAMITI, 23, Doiwala, S.O. Doiwala, Dehradun, Uttarakhand. PAN No.AABTD5810E	<b>बनाम Vs.</b>	ITO/DCIT/ACIT, Central Circle, Dehradun.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>Assessee by</b>	Adjournment Application (rejected)
<b>Revenue by</b>	Shri Amar Pal Singh, 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 is a batch of two appeals of the same assessee for assessment years 2018-19 & 2019-20. Since the issues are mainly common to both the years, hence, these two appeals are being disposed of through a single order.

1.1 The present two appeals arise from the order dated 22.09.2025 for AY 2018-19, passed u/s 250 of the Income Tax Act, 1961 (hereafter referred to as "the Act"). The appeal for AY 2019-20 arises from the order also dated 22.09.2025, passed u/s 250 of the Act by Ld. CIT(A)-NFAC, Delhi.

1.2 In these cases, an adjournment application was received on behalf of the assessee but it was decided to proceed ahead with the adjudication with the help of Ld. DR.

2. In these cases, it is seen that for both the years the assessee had not filed any return of income and it was noticed by the Revenue Authorities that substantial amounts of cash were deposited during the assessment years under consideration. Thus, Rs.203,64,871/- was deposited for AY 2018-19 and Rs.2.08 crores was deposited for AY 2019-20. Thereafter, the proceedings u/s 147 of the Act were initiated and as a consequence the Ld. AO has made the impugned additions. It is seen that for both the years the assessee did not make any worthwhile compliance to the notices issued by the CIT(A) for hearing in the matter. We find that the fact of non-compliance before the CIT(A) is mentioned on page 3 of the impugned order for AY 2018-19 and on page 3 of the order for AY 2019-20.

2.1 For both the years the assessee has challenged the action of Ld. AO in denying relief u/s 80P(2)(a)(i) of the Act by invoking section 80AC of the Act on account of the fact that no return was filed for either of the years under consideration.

2.2 The Ld. DR pointed out that for claiming any deduction u/s 80P of the Act it was essential that a return of income needed to be filed within the statutory time limit. It was also pointed out that the assessee did not make any worthwhile presentation of facts before the Ld. CIT(A).

3. We have considered the submissions of Ld. DR and have gone through the case records. We find that the assessee has suffered on account of non-compliance regarding the opportunities provided by the Ld. CIT(A). Accordingly in the interest of substantial justice,

we deem it fit to set aside the impugned order and remand the same back to the file of the Ld. CIT(A) for fresh adjudication. We would expect the assessee to be prompt in presenting the facts before the Ld. CIT(A) and the Ld. CIT(A) would give ample opportunity of being heard.

4. In the result, both these appeals are allowed for statistical purposes.

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**