

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.6486/Del/2025
(Assessment Year: 2017-18)**

Vikas Agarwal 52, Patti Hulsarai, Jawahar Ganj Qasba, Baddha Bazidpur Siyana, Bulandshahr Uttar Pradesh – 203412	Vs.	ACIT, Central Circle Ayakar Bhawan, Near Bhaisali Ground, Delhi Road, Meerut, Uttar Pradesh - 250002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ANKPA7827L		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Akhilesh Yadav, Sr. DR

Date of Hearing	11.02.2026
Date of Pronouncement	11.02.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal preferred by the assessee against the order dated 22.05.2023 of Ld. CIT(A)-3, Noida (hereinafter referred to as the First

Appellate Authority or 'the Id. FAA' for short) in DIN No : ITBA/APL/M/250/2023-24/1053350137(1) arising out of the assessment order dated 28.12.2018 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by DCIT, CC, Meerut, for AY: 2017-18.

2. None has appeared for the assessee at the time of hearing, however, on going through the record and hearing Id. DR it can be observed that assessee has raised a ground that Id. CIT(A) has dismissed the appeal of the assessee on the basis that assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 but as per the assessee no such settlement was opted. It comes up that a search and seizure operation was carried out on the premises of the appellant comprising of Sh. Vipin Kumar & others on 05.02.2017, by investigation wing, Ghaziabad. The name of the appellant was also in the search warrant and a search was also conducted on his joint family home situated at 52, Darshan Market, Patti Hulsray, Siyana, Bulandshahr. The appellant filed his ITR for the relevant year on 26.03.2018, declaring an income of Rs.8,05,140/-. The assessment for the relevant year was completed vide order dated 28.12.2018, passed u/s 143(3) of the Act, at an assessed

income of Rs.3,32,85,140/-, thereby making additions of Rs. 3,24,80,200/- to the returned income of the appellant on 2 issues.

3. Against the same the appellant filed an appeal before the Ld. CIT(A)-3, Noida, on 29.01.2019. During the pendency of the said appeal the Ld. Add. DIT (Inv.), Meerut, vide order dated 26.03.2019, levied a penalty of Rs.39,700/-, upon the appellant u/s 272A(2)(c) of the Act, for non-compliance of notice issued u/s 133(6) to the appellant on 15.02.2018. Against the same also, the appellant filed an appeal before the Ld. CIT(A)-3, Noida, on 17.04.2019.

4. Thereafter, upon the launch of VSV Scheme, 2020, the appellant vide form 1 dated 25.06.2020, opted to settle his appeal against the levy of penalty u/s 272A(2)(c) of the Act, under the same. The form 1 filed by the appellant attained finality upon issuance of form 5 by the office of Ld. PCIT (Central), Kanpur, on 22.03.2021. On appellants application letter the withdrawal of the penalty appeal u/s 272A(2)(c) of the Act, the same was disposed by the Ld. CIT(A)-3, Noida vide order dated 25.05.2021.

5. Pursuant to that the Ld. CIT(A)-3, Noida, under some confusion, vide order dated 22.05.2023, also disposed the appeal of the appellant filed against the assessment order dated 28.12.2018, considering the form 1 filed by the appellant under VSVS, 2020, for settling penalty u/s 272A(2)(c) of the Act, to have been filed to settle the said appeal, without deciding the same on merits.

6. The appellant could not take note of the said appeal order, as he was under the impression that all the appeals relating his search assessments will be disposed collectively. The appellant came to know of this order when his appeals against the search assessments for the remaining years were decided by the Ld. CIT(A)-3, Noida, vides orders dated 02.09.2025. Upon enquiry he came to know of the order dated 22.05.2023. Hence, the present appeal is filed before your honor with a delay of 811 days.

7. In the light of aforesaid circumstances the delay in filing of the appeal before this Tribunal is condoned and the issue on merits as well as law are restored to the files of Id. CIT(A) to give fresh opportunity of hearing to the assessee and pass order afresh.

8. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11.02.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 11.02.2026

Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI