

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

**BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER**

**ITA No.4042/Del/2015  
Assessment Year 2009-10**

<b>Sh. Virender Yadav, Near Sector-56, Wazirabad Gurgaon</b>	<b>Vs.</b>	<b>ITO Ward 2(3) Gurgaon</b>
Appellant		Respondent

Appellant	None
Respondent	Sh. Manoj Kumar, Sr. DR

<b>Date of Hearing</b>	<b>13.01.2026</b>
<b>Date of Pronouncement</b>	<b>17.02.2026</b>

**ORDER**

**PER C.N. PRASAD, JM,**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-1, Gurgaon dated 14.05.2015 for A.Y. 2009-10.

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

*1. That The Ld. CIT(A)-I, Gurgaon has erred in law & on facts while rejecting the appeal of Assessee without appreciating the facts & material placed on record during the Assessment and arbitrarily held disallowance of 70% of total expense as made by the Ld AO without any basis.*

*2. The Ld CIT(A) has erred in law & on facts in not affording reasonable opportunity to explain the Special*

*facts & circumstances of case & has grossly violated the principles of Natural Justice, and on this ground alone the impugned order is liable to be quashed.*

*3. That The Ld CIT(A)-I, Gurgaon has erred in law & on facts while upholding addition of Rs. 7,85,000/- on a/c cash credit despite of fact of confirmation, was placed on record.*

*4. That The Ld CIT(A)-1, Gurgaon has erred in law & on facts while summarily rejecting the contention & material placed on record before him, and had also arbitrarily rejected the additional evidences filed u/r 46A of IT. Act.*

*5. That the Ld. CIT(A)-I, Gurgaon has erred in law & on facts while mechanically passing the order, upholding the entire disallowance & additions of The Ld. AO in the order passed u/s.143(3) of I.T. Act. The whole order is based on arbitrariness & there is no application of judicious mind or even appreciation of existing material placed on record.*

3. In spite of issue of notice none appeared on behalf of assessee nor any adjournment application was moved. The appeal is disposed of on hearing the Ld. DR.

4. On perusal of the grounds of appeal and the order of the Ld.CIT(A) it is observed that the Ld. CIT(A) did not admit the additional evidences furnished by the assessee. It is noticed that there is not even a discussion in the order of the Ld. CIT(A) on the additional evidences furnished by the assessee before the Ld. CIT(A). Therefore, taking the totality of the facts and circumstances into consideration, I feel it appropriate to restore the issue to the file of the Ld. CIT(A) who shall decide the issue afresh after providing adequate opportunity to the assessee.

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

Order pronounced in the open court on 17.02.2026.

**Sd/-**  
**[C.N. PRASAD]**  
**JUDICIAL MEMBER**

**Dated:**17.02.2026

*NCMA, Sr. P.O.\**

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi