

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.310/दिल्ली/2026 (नि.व. 2012-13)
ITA No.310/DEL/2026 (A.Y.2012-13)

Pankaj Gupta,
S/o Kamal Kishore,
Gupta House No. 1374, Sector-17,
Faridabad, Haryana 121001
PAN: AATPG-3345-H

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward-2(1),
Faridabad, Harayan 121002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Pankaj Gupta, Assessee in Person
प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, Sr. DR
सुनवाई की तिथि/ Date of hearing : 17/02/2026
घोषणा की तिथि/ Date of pronouncement : 17/02/2026

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an *ex-parte* order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 27.11.2025, for Assessment Year 2012-13.

2. A perusal of the assessment order reveals that the Assessing Officer (AO) has made assessment u/s.144 r.w.s. 147 of the Income Tax Act,1961(hereinafter referred to as 'the Act') as the assessee failed to furnish relevant documents to substantiate source of cash deposited in his Bank account. Thus, the AO made addition of Rs.12,78,000/- on account of undisclosed sources for making cash deposits in the bank. Against the said assessment order dated 06.12.2019, the assessee filed appeal before the CIT(A).

3. A perusal of the impugned order shows that despite repeated notices, the assessee remained non-responsive. The assessee, appearing in person explained the reason for non-appearance before the CIT(A) as, at the relevant time his father was suffering from cancer and was critically ill. He was attending to his father, therefore, could not effectively pursue appeal before the First Appellate Authority. The assessee assured that if an opportunity is granted, he would furnish relevant documents to substantiate the source of cash deposits in the bank.

4. Considering entire facts of the case, I deem it appropriate to restore this appeal back to the AO for *denovo* assessment, in accordance with law. The AO shall grant reasonable opportunity of making submissions to the assessee and shall consider the documents furnish by the assessee before completing assessment *denovo*.

5. In the result, impugned order is *set aside* and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Tuesday the 17th day of February, 2026.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 17/02/2026

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI