

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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER

AND

SHRI M. BALAGANESH, ACCOUNTANT MEMBER

**ITA No.4860/Del/2025
Assessment Year 2014-15**

Dharambir H. NO.227, Pandwala, Kalan, Najafgarh, New Delhi PAN No.AGYPY8801D	Vs.	National Faceless Assessment Centre, Delhi
Appellant		Respondent

Appellant	Sh. Manpreet Singh Kapoor, CA Sh. Rajendra Singh Rathoe, Advocate
Respondent	Sh. Om Prakash, Sr. DR

Date of Hearing	14.01.2026
Date of Pronouncement	17.02.2026

ORDER

PER C.N. PRASAD, JM,

This appeal is filed by the assessee against the order of the Ld.Commissioner of Income Tax (Appeals)/NFAC dated 25.02.2025 for A.Y. 2014-15.

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

“ 1. That the CIT(A) has erred in law and on facts in upholding the assessment order passed under section 147 r.w.s. 144B, which is invalid by procedural

Irregularities and non-compliance with the mandatory provisions of law, rendering the order bad in law.

2. *That the CIT (A) has erred in law and on facts in confirming the assessment order, despite the fact that the notice issued under section 148 of the Income-tax Act, 1961 dated 28.03.2021 was either not validly issued or not served upon the assessee during the assessment proceedings, up to the passing of the assessment order dated 29.03.2022, thereby rendering the assessment proceedings void-ab-initio and bad in law.*

3. *That the notice u/s 148 has been issued without complying with mandatory procedure prescribed under Section 148A of the Income Tax Act as substituted by the Finance Act, 2021*

4. *That the impugned notice has been not delivered by Ld.AO on or before 31.03.2021 and thus it was incumbent on the part of the Ld.AO to follow the amended law as enumerated under Section 148, 148A and 149 of the Income Tax Act, 1961.*

5. *That the impugned notice u/s 148 of the Income Tax Act issued by the Ld.AO and confirmed by CIT (A) is in contravention to the provisions of Section 149(1). (b) of the Act and the first proviso thereto.*

6. *That the CIT (A) has erred in law in upholding the assessment order, despite the fact that the assessment proceedings were conducted without proper service of notice. The notice was issued to an incomplete and Incorrect address, lacking essential particulars such as the house number, and merely mentioning the village and state, thereby depriving the assessee of an effective opportunity to participate in the proceedings. Such defective service is in violation of the principles of natural justice and renders the assessment order bad in law.*

7. *That the Ld.AO and confirmed by CIT (A) has erred in law and facts by Invoking Section 144 even when the necessary ingredients for invoking were not present.*

8. *That the Ld.AO has erred in law & facts and confirmed by CIT (A) by making an addition u/s 68 on account of cash deposit amounting to Rs.1,12,01,000/-, which is bad in law as per the facts & circumstances of the case.*

Rs.1,03,40,082/-

9. *The appellant prays for leave to add, alter, modify and withdraw any of the grounds either before or at the time of hearing.*”

3. The Ld. Counsel for the assessee at the outset submitted that both assessment by AO as well as Ld. CIT(A) order's are exparte as no notices were received by the assessee. The assessment was made u/s.144B as best judgment assessment and the appeal was dismissed without going into the merits of the case observing that there was no response from the assessee. Therefore, the Ld. Counsel for the assessee submitted that one opportunity may be given to the assessee for substantiating the deposits made by the assessee into bank account since the deposits are from out of sale proceeds of the property. The Ld. Counsel further submitted that the addition made in the hands of the assessee in respect of cash deposits are all belonging to exclusively to Smt. Vidya Devi who is the mother-in-Law of the assessee and assessee was only holding a joint account with her. Therefore, the Ld. Counsel for the assessee submitted that an opportunity may be given to explain the transactions to the AO.

4. On the other had the DR has no serious objection.

5. In the course of hearing the assessee was directed to file an undertaking that he will cooperate with the proceedings before the AO/ CIT(A) and receive all notices and the assessee furnished the following undertaking :-

UNDERTAKING

BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH "C"

In the matter of:

DHARAMBIR

PAN: AGYPY8801D

Assessment Year: 2014-15

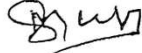
Appeal No. ITA/4860/DEL/2025

I, **Dharambir**, son of Shri Ram Chander, resident of H. No. 227, Pandwala Kalan, Najafgarh, New Delhi - 110043, do hereby solemnly affirm and undertake as under:

1. That I am the appellant in the above matter pending before the Hon'ble ITAT, Delhi Bench "C".
2. That pursuant to the directions of the Hon'ble Tribunal in the hearing dated **13.01.2026**, I hereby give this undertaking in good faith and with full sincerity.
3. That in future, I shall **duly comply with all notices, summons, and communications issued by the Income Tax Department under the Income-tax Act, 1961.**
4. That I further undertake to **file timely replies, furnish requisite documents, and extend full cooperation** in all assessment, appellate, or penalty proceedings initiated by the Department.
5. That I shall not ignore or delay compliance with any statutory notice and will ensure that all submissions are made within the prescribed time limits.
6. That this undertaking is executed to assure the Hon'ble Tribunal of my bona fide intention to abide by the law and to avoid any procedural lapses in future.

Place: New Delhi


Date: 15.01.2026



(Dharambir)
Appellant



ATTESTED


NOTARY PUBLIC
GOVT. OF INDIA

15 JAN 2026

6. Taking the totality of the facts and circumstances of the case and the undertaking given by the assessee and also for the reason that the Ld. CIT(A) disposed of the appeal exparte without going into the merits, we are of the view that it is appropriate to restore this appeal to the file

of the AO for making a fresh assessment after providing adequate opportunity to the assessee.

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

Order pronounced in the open court on 17.02.2026.

Sd/-
[M. BALAGANESH]
ACCOUNTANT MEMBER

Dated: 17.02.2026

*MESH, Sr. P.O. **

Copy forwarded to:

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

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

Asst. Registrar,
ITAT, New Delhi