

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

I.T.A. No. 247/Asr/2025

Assessment Year: 2014-15

Income Tax Officer,
Ward-4(2), Jalandhar

Vs.

Secure 1 Services Pvt. Ltd.,
2nd Floor, Desh Bhagat Yadgir,
G.T. Road, Near BMC Chowk,
Jalandhar, Punjab-144001

[PAN: AARCS 0709G]

(Appellant)

(Respondent)

Appellant by : None

Respondent by : Sh. Sunil Kumar Yadav, CIT-DR

Date of Hearing : 16.02.2026

I.T.A. No. 46/Asr/2025

Assessment Year: 2013-14

Secure 1 Services Pvt. Ltd.,
2nd Floor, Desh Bhagat Yadgir,
G.T. Road, Near BMC Chowk,
Jalandhar, Punjab-144001

Vs.

Income Tax Officer,
Ward-4(2), Jalandhar

[PAN: AARCS 0709G]

(Appellant)

(Respondent)

Appellant by : None (Adjournment application)
Respondent by : Sh. Sunil Kumar Yadav, CIT-DR
Date of Hearing : 19.02.2026
Date of Pronouncement : 26.02.2026

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the revenue against the order of the ld. CIT (A) NFAC, Delhi dated 07.02.2025 passed u/s 250 of the Income Tax Act, 1961, which has emanated from the order of the AO, NFAC, Delhi dated 30.03.2022 passed u/s 147 r.w.s. 144 of the Act, 1961.

2. There is no appearance by the assessee or his counsel in spite of repeated calls neither in physical mode nor in virtual. No adjournment application has been filed either. It is seen from order sheet entries that there has not been any representation by the assessee on previous three occasions on 18th Aug., 2025, 25th Sept., 2025 and 17th Dec., 2025 even though notices have been issued vide registered post. In absence of any representation, we proceed to dispose off the case on merits on the basis of materials available on record and after hearing the ld. DR.

3. There are three grounds of appeal taken by the revenue in Form No. 36 and the main grievance is that the ld. first appellate authority has disposed of the appeal by admitting fresh evidences in violation of Rule 46A of the IT Rules, 1962.
4. Brief facts emerging from the records are that the assessee company was engaged in the business of providing security services to various clients and in absence of any return being filed in regular course, proceedings were initiated u/s 148 on 31.03.2021 (after necessary approval) on the basis of information contained in the ITBA Module that the assessee company has received an amount of Rs.3.26 cores in aggregate for providing security services which is further substantiated by TDS deducted u/s 194C (in Form 26AS), under the head payment to contractor amounting to Rs. 5.28 crores.
5. In absence of any response or compliance from the assessee company, in course of assessment proceedings, to various notices issued by the AO, the assessment was completed ex-parte on a total income of Rs. 5.28 crores.
6. In course of appeal before the ld. first appellate authority, the assessee has filed submissions along with balance-sheet, profit & loss account, bank statement and Form 26AS, where the assessee company has disclosed business receipts totaling *Rs. 6.40 cores* and has claimed that only the profit arising out of such contract receipts may be brought to tax and has dispute the action of the AO regarding the estimation of income.

7. The Id. CIT(A) has admitted and accepted the said financials and has directed the AO for deletion of the addition by observing as under:

“Therefore, the action of the AO to tax the gross receipts is not sustainable. The AO is directed to bring to tax; the profit element embedded in the gross receipts of the appellant for the year under consideration. The P & L account and balance sheet are enclosed herewith for ready reference as annexure-1. Therefore, addition made by the AO amounting to Rs. 5,28,32,238/- is hereby deleted. Accordingly ground no. 05 to 07 raised by the appellant are hereby partly allowed.”

8. It has also been brought to notice before the CIT(A) in course of appellate proceedings by the assessee company that the company has been struck off in pursuant to *sub-section 5 of section 248 of the Companies Act, 2013* by the Registrar of Companies (*Form No. STK-7* dated 11.10.2021). However, it is noted that the reassessment proceedings u/s 148 has been initiated on 31.03.2021 (that is prior to struck off) which means, the company was very much in existence on the date of issue of notice u/s 148.

9. It has been further noted that the A.O. has never been informed about the company being struck off.

10. In course of hearing before the Tribunal, the ld. DR submitted that there has been a violation of Rule 46A of the IT Rules in as much the ld. first appellate authority was not justified in admitting fresh documentary evidences by way of profit and loss account, balance-sheet Form 26AS, and other documentary evidences and deleting the addition, without allowing an opportunity to the Assessing Officer to examine the said documents. As such, he prays that the matter should be remanded back to the AO for examination of the fresh evidence filed (which will be in terms of Rule 46A).

11. We have considered the materials on record and we find that the ld. first appellate authority has issued a direction to the AO for consideration of the documentary evidences and for determination of the profits embedded in such gross turnover. We of course are also in agreement with the ld. DR that fresh documentary evidences cannot be admitted in appeal proceedings, without providing an opportunity to the AO for examination of the same.

12. Before we conclude we would like to observe that since the company has been struck off u/s 248 of the Companies Act 2013, but the tax assessment has commenced before the struck off date, the companies dissolution does not automatically invalidate them and liabilities will exist and provisions of section 248(7) of the Companies Act 2013 rws 252 of the said Act for all practical purpose, will operate .

ITA No. 46/ASR/2025 for Asst. Year: 2013-14

13. This appeal is filed by the assessee, belatedly by 273 days, and considering the fact that the company has been struck off the delay in filing of this appeal condones and the same is admitted for hearing on merits.

14. In absence of any response before the Ld. First appeal authority the appeal has been dismissed without adjudication on merits.

15. The nature of business of the assessee has remained the same and as such we are of the opinion that the business profits embedded in the gross contract receipts are to be brought to tax.

16. Our observation in ITA – 247 / ASR/ 2025 applies *mutatis mutandis*.

17. The appeal is remanded back to the AO for *de-novo* fresh assessment on merits after allowing proper and reasonable opportunity of being heard.

18. As such, we set aside the matter back to the files of the Assessing Officer for fresh assessment *de-novo* on the basis of materials available on record and to determine the income afresh as per provisions of law after allowing opportunity of being heard to the assessee.

19. We have not expressed any opinion on merits.

20. In the result, both the appeals filed by the revenue and assessee are allowed for statistical purpose.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 26.02.2026

**Sd/-
(Krinwant Sahay)
Accountant Member**

**Sd/-
(Udayan Dasgupta)
Judicial Member**

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order