

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

**BEFORE
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.6145/Del/2025
(ASSESSMENT YEAR 2017-18)**

Punit Kumar Gupta, C/o Sachin Kumar, Chartered Accountant, 20/17, Shakti Nagar, Delhi-110007. <i>PAN-AADPG8050H</i> (Appellant)	Vs.	The Assistant Commissioner of Income Tax, Central Circle-25, New Delhi. (Respondent)
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**ITA No.6146/Del/2025
(ASSESSMENT YEAR 2017-18)**

Amit Kumar Gupta, C/o Sachin Kumar, Chartered Accountant, 20/17, Shakti Nagar, Delhi-110007. <i>PAN-AEUPG5175Q</i> (Appellant)	Vs.	The Assistant Commissioner of Income Tax, Central Circle-25, New Delhi. (Respondent)
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**ITA No.6147/Del/2025
(ASSESSMENT YEAR 2018-19)**

Rajender Kumar Gupta C/o Sachin Kumar, Chartered Accountant, 20/17, Shakti Nagar, Delhi-110007. <i>PAN-AEZPG8253L</i> (Appellant)	Vs.	The Assistant Commissioner of Income Tax, Central Circle-25, New Delhi. (Respondent)
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Assessee by	Shri Sachin Kumar, CA & Shri Achin Garg, Adv.
Department by	Shri Mahesh Kumar, CIT-DR
Date of Hearing	09.03.2026
Date of Pronouncement	09.03.2026

ORDER

PER VIMAL KUMAR, JM:

The appeals filed by the Assessee are against orders dated 22.09.2025 of the Learned Commissioner of Income Tax (Appeals)-29, New Delhi, [hereinafter referred to as 'the Ld. CIT(A)'] passed u/s 250 of the Income Tax Act, 1961, [hereinafter referred to as 'the Act'] arising out of assessment orders dated 31.12.2019 of Assessing Officer/ACIT, Central Circle-25, New Delhi [hereinafter referred as 'the AO'] u/s 153A r.w.s 143(3) of the Act for Assessment Year 2017-18, 2017-18 and 2018-19 respectively.

2. All appeals involve similar facts, grounds of appeal and issues. Therefore, these appeals were taken up together and heard.

3. Brief facts of the case in ITA No.6145/Del/2025 are that assessee filed return u/s 139 on 27.03.2018 declaring income of Rs.18,63,010/- which was processed u/s 143(1) of the Act. A search and seizure action u/s 132 of the Income Tax Act, 1961 was carried out in the case of the assessee on 05.10.2017. The PCIT-12, Delhi vide order dated 11.10.2018 passed u/s 127 of the act transferred jurisdiction in the case of the assessee from Ward No.35(3), Delhi to the circle. Notice u/s 153A of the Act dated 06.08.2019 was issued asking assessee to file return within 15 days of receipt of the notice. In response to notice u/s 153A, the assessee submitted a letter online dated 19.08.2019 stating that the return filed u/s 139 be treated as a return in response to notice. Notice u/s 143(2) dated 06.11.2019 was issued. Notice u/s 142(1) along

with questionnaire requiring certain details and explanation was issued on 06.11.2019. Copy of seized material was provided to assessee by Investigation Wing through letter no.1421 dated 16.11.2018 and were handed over to Sachin Garg, AR of the assessee of Pristine Gupta family. Assessee was issued detailed questionnaire seeking detail documents, explanation was issued on 06.11.2019. Assessee filed reply dated 16.12.2019. On completion of proceedings, Ld. AO vide order dated 31.12.2019 made following additions:

On account of unexplained u/s 69A	Rs.9,30,00,000/-
On account of unexplained receipts u/s 69A	Rs.35,00,000/-
On account of unexplained payment u/s 69C	Rs.6,53,138/-

4. Against order dated 31.12.2019 of Ld. AO, assessee filed appeal before Ld. CIT(A) which was dismissed vide order dated 22.09.2025.

5. Being aggrieved, the appellant/assessee preferred present appeal on following grounds:

"1. The order dated 22.09.2025 passed by the Id. Commissioner of Income Tax (Appeals)-29, New Delhi [the CIT (A)], dismissing the appeal in entirety, is invalid, bad in law, not maintainable inter alia because:

(1) The Id. CIT (A) did not provide any opportunity of hearing to the Assessee, despite repeated request by the Assessee and even the Id. CIT (A) has admitted that the appellant was provided with the opportunity to furnish written submissions along with supporting evidences. The Appellant submitted its written submissions.

(2) The Id. CIT (A) did not consider the submissions dated 03.03.2023 and judicial precedents relied therein.

(3) The Id. CIT (A) did not consider the Paper Book filed on 21.05.2025.

(4) The Id. CIT (A) did not consider the submissions dated 10.11.2021 and judicial precedents relied therein in true perspective.

(5) The Id. CIT (A) did not pass the order dated 22.09.2025 within the limitation period mandated by the Board's Instruction dated 23.12.2003, which were reiterated vide Instruction dated 19.06.2015.

2. The assessment order dated 31.12.2019 passed by the Id. Assistant Commissioner of Income Tax, Central Circle-25, New Delhi (the AO) u/s 153A/143(3) of the Income Tax Act, 1961 (the Act) is invalid, null and void ab initio inter alia because:

(1) The approval u/s 153D of the Act by the Id. Additional Commissioner of Income Tax, Central Range-5, New Delhi is mechanical, without application of mind, without considering the material on record and without providing any opportunity of hearing to the Assessee.

(2) The Id. AO has no jurisdiction over the case of the Assessee.

(3) The search in the case of the Assessee is invalid, inter alia, because the search is without any authority much less valid authority and reason to believe.

(4) Any incriminating material much-less evidence, was not found during the course of search of the Assessee.

(5) The Id. AO failed to mention the Document Identification Number (DIN) in the assessment order, which is mandatory by virtue of the Circular No. 19/2019 dated 14-08-2019 issued by the CBDT u/s 119 of the Act.

3. The Id. CIT(A) erred in upholding the addition of Rs. 9,30,00,000 being alleged Cash transactions during Demonetization period.

4. The Id. CIT(A) erred in upholding the addition of Rs. 35,00,000 being alleged unaccounted cash receipts and cash expenditure as per incriminating evidences found and impounded during the course of Survey conducted at the business premises of Pristine Gupta Group.

5. The Id. CIT(A) erred in upholding the addition of Rs.6,53,138/- being alleged cash payments of Rs.6,53,138/- made against salary expenses.

6. The Id. CIT (A) erred in upholding levy of interest u/s 234B of the Act and without prejudice the same is excessive.

7. The assessment order as well as appellate order is against the facts and circumstances of the case as well as law.”

6. Ld. Authorized Representative submitted that Ld. CIT(A) did not provide any opportunity of hearing to assessee despite repeated requests. Ld. CIT(A) did not consider paper book filed on 10.11.2021, 03.03.2021 and 21.05.2025. Notices are at page 1 to 11 of PB. The matter may be restored to the file of Ld. CIT(A).

7. Ld. Departmental Representative had no objection to the submissions.

8. From examination of record in light of aforesaid rival contention, it is crystal clear that Ld. CIT(A) vide ex-parte order failed to provide fair opportunity of hearing to the assessee. Ld. CIT(A) did not consider written submissions filed by the assessee. Ld. Authorized Representative for assessee has requested for restoration of matter to Ld. CIT(A). Ld. Departmental Representative has no objection. In view

of material facts, in interest of just, it is considered expedient to set aside the order of Ld. CIT(A) and restore the matter to file of Ld. CIT(A) for fresh decision in accordance with law after affording fair opportunity of hearing to the assessee.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

ITA No.6146/Del/2025 for Assessment Year 2017-18
ITA No.6147/Del/2025 for Assessment Year 2018-19

10. As stated above, facts and grounds in these appeals are identical and both the parties have stated similar arguments, thus, observations made hereinabove in ITA No.6145/Del/2025 for Assessment Year 2017-18 are *mutatis mutandis* applied in both appeals i.e. ITA No.6146/Del/2025 for Asst. Year 2017-18 and ITA No.6147/Del/2025 for Asst. Year 2018-19.

11. In the final result, all the three appeals filed by the Assessee are allowed for statistical purposes.

Order is pronounced in the Open Court on 09.03.2026.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 11.03.2026

PK, Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI