

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.7259/दिल्ली/2025 (नि.व. 2012-13)  
ITA No.7259/DEL/2025 (A.Y.2012-13)

Gangotri Sharma,  
Shobhapur, Rohta Road, Meerut,  
Uttar Pradesh 250002

PAN: EHSPS-1268-H

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Office, Ward-I(2),  
Meerut, Uttar Pradesh 250002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Keshav Garg, Advocate

प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing : 16/12/2025

घोषणा की तिथि/ Date of pronouncement : 12/03/2026

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 23.09.2025, for Assessment Year 2012-13.

2. The assessee in appeal has assailed findings of the CIT(A) in confirming addition of Rs.21,90,100/- u/s.69 of the Income Tax Act, of the Income Tax Act,1961(hereinafter referred to as 'the Act').

3. During the period relevant to assessment year under appeal, the assessee along with other four persons had purchased property for Rs.1,02,43,000/-. No return of income was filed by the assessee for impugned assessment year. On the basis of information received from the office of Deputy Registrar, notice

u/s.148 of the Act was issued to the assessee. The assessee did not respond to any of the notices. In absence of any explanation from the assessee, the Assessing Officer (AO) completed the assessment invoking provisions of section 144 of the Act and made addition of Rs.21,90,100/- u/s.69 of the Act, that is to the extent of assessee's 1/5<sup>th</sup> share in the total investment. The assessee carried the issue in appeal before the CIT(A). Since no cogent documentary evidences were filed by the assessee to back the source of investment, the CIT(A) upheld the addition.

3. Both sides heard. The source of investment in property purchased by the assessee is stated to be sales proceeds of agricultural land sold by husband of the assessee. The Id. Counsel submits that the assessee could not participate in assessment proceedings as no notice was ever served on the assessee. The Id. Counsel for the assessee has pointed that the Division Bench of the Tribunal in the case of one of the co-purchasers has remitted the issue back to the AO as in that case also the assessment was made u/s.147 r.w.s 144 of the Act. The Id. Counsel placed on record copy of the Tribunal order in ITA No.2821/Del/2022 for AY 2012-13 in the case of Geeta Sharma vs. AO decided on 05.07.2024. The Division Bench allowed the said appeal for statistical purpose holding as under:-

*“4. It is not in dispute that the assessment was framed ex parte as the assessee was not in receipt of notice from the Id AO. Assessee does not have any taxable income as such being an agriculturist, considering the totality of facts and circumstances of the case, we deem it fit and appropriate in the interest of justice and fair play, to restore the appeal to the file of the Id AO for de novo adjudication in accordance with law. The assessee is at liberty to file further evidences, if any, in support of her contentions. Accordingly, grounds raised by the assessee are allowed for statistical purposes.”*

4. I find facts in the case of assessee *peri materia* to facts of the case of Geeta Sharma (supra). Accordingly, the issue is restored back to the AO for *denovo* assessment, after affording reasonable opportunity of making submissions to the assessee, in accordance with law.
5. The assessee shall respond to the notice(s) served by the AO, without fail.
6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Thursday the 12<sup>th</sup> day of March, 2026.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 12/03/2026

NV/-

**प्रतिलिपि अग्रहितCopy 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