

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “G”, DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.164/DEL/2026  
Assessment Year: 2017-18

<b>Manoj Kumar C/O Dr. Ravi Gupta, B-41 LGF Kailash Colony New Delhi PAN No. AHLPK1340B</b>	<b>Vs.</b>	<b>Income -Tax Officer Ward- 44(6) (1) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Mohit Choudhary, CA Sh. Harish Choudhary CA
Respondent by	Sh. Pramod Kumar Sr. DR

Date of hearing:	16/03/2026
Date of Pronouncement:	16/03/2026

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the Pr. Commissioner of Income Tax(Appeals)-31 New Delhi [hereinafter referred to as “Ld.CIT(A)”] vide order dated 11-12-2025 pertaining to A.Y. 2017-18 arising out the assessment order dated 27-12-2019 u/s.143(3) of the Income-tax Act, 1961, (in short ‘the Act’).

2. The assessee has raised the following grounds in appeal as under:

*1. On the facts and circumstances of the case and provisions of law, the order passed by the Ld. CIT(A) under section 250 of the Act is bad both in the eyes of law and on facts.*

*2. That on the facts and circumstances of the case and the provisions of the law, the Ld. CIT(A) has failed to appreciate that the assessment order passed u/s 143(3) is illegal bad in law and without jurisdiction.*

*3. That the Ld. CIT(A) has erred, both on facts and in law in sustaining the addition of Rs.69,01,140/- considering the cash deposit as unexplained credit without appreciating the facts of the case.*

*4. That the Ld. CIT(A) has erred, both on facts and in law in sustaining the addition without deciding the issue on merits.*

*5. On the facts and circumstances of the case the Ld. CIT(A) has erred, both on the facts and in law without giving proper opportunity to being heard and without considering the reply of the appellant.*

*6. That the impugned assessment order is arbitrary illegal bad in law and in violation of rudimentary principles of contemporary jurisprudence and the principle of natural justice.*

*7. That the Appellant craves leave to add/alter any /all grounds of appeal before or at the time of hearing of the Appeal.*

3. The brief facts of the case are that the assessee had filed its return of income for A.Y.2017-18 declaring total income at Rs.14,98,140/-. The case of the assessee was selected for compulsory scrutiny. Notices u/s 143(2) of the Act dated 28-09-2018 were issued to the assessee but no reply was filed by the assessee. The Assessing Officer completed the assessment and assessed the total income at Rs.69.01,140/-after making the addition of Rs.54,03,000/- under section 68 of the Act.

4 Aggrieved the order of the ld. AO the assessee preferred the appeal before the Ld. CIT(A), who vide his order dated 11-12-2025 dismissed the appeal. Being aggrieved the order of the Ld. CIT(A) the assessee is in appeal before the Tribunal. The Ld. CIT(A) has observed in his order as under:

*8. It is seen that all these arguments were taken by the appellant before the AO and the AO has dealt with them in the assessment order. I find the position taken by the AO in respect of the arguments taken by the appellant through these Grounds is in accordance with law as applicable to the facts of the case. Besides, as can be seen from the number of non-compliance in these proceedings cited above, the*

*appellant has not come forwarded to controvert the findings of the AO. In view of the foregoing, I am of the considered view that the findings and observations of the AO in this regard are to be upheld. I hold accordingly. Hence, all the Grounds taken by the appellant are hereby dismissed.*

5. The Ld. AR submitted that without hearing to the assessee the impugned order was passed by the Ld. CIT(A). The appeal was not decided on merits. He further submits that the appeal should have been decided on merits. The Learned authorized representative for Department of Revenue submitted that departmental authorities have passed reasoned orders. He also submitted that the assessee has not taken part in the proceedings before the Ld. CIT(A). The appeal was rightly rejected by the Ld. CIT(A).
6. We have heard both the parties and perused the material available on record. It is an admitted fact that despite opportunities granted by Ld. CIT(A), the assessee did not file his submissions, for which the appeal was dismissed ex-parte by the Ld. CIT(A).
7. Since in the instant case the assessee has failed to file his submission after availing the various opportunity. The assessee did not appear before the lower authorities. The

Ld. CIT(A) dismissed the appeal ex-parte. The appeal should be decided on merit as per the provision of the section 250 of the Act. The appeal was decided ex-parte without giving the opportunity of being heard to the assessee. Therefore, considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the Ld. CIT(A) and co-operate in the proceedings. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open court 16.03.2026.

Sd/-

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

SR BHATNAGGR

Date: 19.03.2026

Copy forwarded to:

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

ASSISTANT REGISTRAR ITAT DELHI