

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA No.8450/Del/2025
[Assessment Year:2012-13]**

Jaideep Goel, 4107, First floor, Naya Bazar, Delhi-110006	Vs	Income Tax Officer, Ward-46(2), Drum Shape Building, IP Estate, New Delhi-110002
PAN AEXPG1690N		
Appellant		Respondent

Assessee by	Shri Madhav Gawri, Adv.(through VC)
Revenue by	Shri Manish Gupta, Sr. DR

Date of Hearing	01.04.2026
Date of Pronouncement	08.04.2026

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeal has been preferred by the assessee against order dated 11.11.2024 of the Ld. Commissioner of Income Tax(Appeal)/National Faceless Appeal Centre, New Delhi, [hereinafter referred to as 'ld. CIT(A)'] arising out of assessment order dated 11.12.2019 passed u/s 147 r.w.s. 144 of the Income Tax Act, 1961 pertaining to Assessment Year 2012-13. The word 'Act' herein this order would mean Income Tax Act, 1961.

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

1. *The action of the Learned AO for reopening of the assessment. under section 147, of the Income Tax Act 1961. is illegal. arbitrary and against the facts of the case.*
2. *The action of the Learned AO in passing the assessment order on 11-12-2019 and obtaining DIN for the said order on 13-12-2019 is illegal. arbitrary, unjust and against the facts of the case.*
3. *The action of the Learned AO in adding Rs 50,00,000.00 in the income of the appellant as bogus purchase is illegal. arbitrary. unjust and against the facts of the case.*
4. *The action of the Learned AO in not issuing the mandatory notice under section 143(2) of the Income Tax Act. 1961 and completing the assessment without issue of notice under section 143(2) is illegal, arbitrary, unjust and against the facts of the Case.*
5. *The action of Learned CIT(A). NFAC in not adjudicating the grounds of appeal of the appellant is illegal, arbitrary, unjust and against the facts of the case.*

3. We have heard rival submissions in the light of material available on records. The only issue vehemently contested by the ld. Counsel for the assessee through its aforementioned grounds of appeal was that the ld. CIT(A) has set-aside the ex-parte order of the ld. AO dated 11.12.2019 for fresh assessment. It was argued that the ld. CIT(A) ought to have adjudicated on the legal ground of appeal no.1 raised before him first before committing to setting aside the matter to the Assessing Officer. The ld. DR argued that no prejudice is caused to the assessee as the matter has merely been set-aside.

4. We have noted from page-3 of the appellate order that the assessee has raised a legal ground of appeal challenging the reassessment proceedings under 147. We have also noted that the ld. CIT(A) has merely

mechanically followed the memorandum explaining provisions of finance bill 2024 empowering First Appellate Authority to set-aside orders passed under section 144 to the AO. In the instant case, it was bounden upon the ld. CIT(A) to have addressed the legal ground raised by the assessee. Accordingly, in the interest of justice, we set-aside the order of ld. CIT(A) and direct him to be adjudicate the appeal de novo including adjudicating the legal ground raised by the assessee.

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

Order pronounced in the open court on 08th April, 2026.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Dated:. 08.04.2026

Shekhar

Copy forwarded to:

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

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi