

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

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

**ITA No.3704/Del/2025
[Assessment Year:2010-11]**

Chunnu International, C-55/4, Okhla Industrial Area, Phase-II, New Delhi-110020	Vs	ACIT, Circle-28(1), Civic Centre, New Delhi-110001
PAN AACFC1559L		
Appellant		Respondent

Assessee by	Shri Ummed Kuntal, CA
Revenue by	Shri Manish Gupta, Sr. DR

Date of Hearing	01.04.2026
Date of Pronouncement	01.04.2026

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeal has been preferred by the assessee against order dated 12.07.2024 of the Ld. Commissioner of Income Tax(Appeal)/National Faceless Appeal Centre, New Delhi, [hereinafter referred to as 'Id. CIT(A)'] arising out of assessment order dated 16.12.2017 passed u/s 147 of the Income Tax Act, 1961 pertaining to Assessment Year 2010-11. The word 'Act' herein this order would mean Income Tax Act, 1961.

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

1. The appeal is late by 266 days as the Appellate Order was emailed but not send in physical form as requested in Form 35 of Appeal with CIT(A). Partners are not computer savvy and

are senior citizens aged about 70 years of age. The firm has closed its operations and there is no staff to check emails. The Counsel of the assessee who was looking after the case left without informing. In view of these grounds, delay in filing appeal may be condoned in the interest of justice as the delay was without any malafide intention.

2. The Id. AO erred in law and facts of the case in making additions of Rs.594919/-on account of Jobwork Receipts without any valid basis and without any Show Cause Notice to the assessee and upheld by the NFAC, be deleted

3. The Id. AO erred in law and facts of the case in making additions of Rs.725000/-on account of Cash Deposit into Current Account without any valid basis and without any Show Cause Notice to the assessee and upheld by the NFAC, be deleted.

4. The Id. AO erred in law and facts of the case in disallowing Loss of Rs.57,82,878/- on adhoc basis on account of very low Net Profit without any valid basis and without any Show Cause Notice to the assessee and upheld by the NFAC, be deleted.

5. The Ld. AO as well as NFAC has not given credence to the submissions made by the assessee during assessment proceedings, with application under Rule 46A and during appellate proceedings.

3. At the outset, we have noted that the Registry has identified the delay of 266 days in this case for filing of appeal. Justifying the delay, the appellant had submitted that the partners of the firm are senior citizens fully dependent upon consultant handling taxation issues . It was urged that the consultant handling taxation had left employment upon closure of business in 2012. Thus , it was argued that the delay is not intentional . We are conscious that no litigant gains by delay its matter . The Ld DR did not seriously object to the condonation of delay . Delay of 266 days in filing of the assessee's instant appeal is condoned in larger interest of justice and in

light of Hon'ble Apex court decision in the case of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

4. We have heard rival submissions in the light of material available on records. The ld. AO has made addition of Rs.71,02,797/- on account of unexplained cash credit, loan net profit rate and undisclosed job works receipts. The additions were made by the ld. AO under section 144 on account of non-submission of requisite details by the assessee. The ld. CIT(A) also confirmed the action of the ld. AO on account of non-appearance by the appellant. It has been noted from the appellate order that the appellant had attempted to file additional evidences which were rejected by the ld. CIT(A) on the premise of lack of any justification. The ld. First Appellate Authority concurred with the findings of the ld. AO in remand report that the assessee did not have justified reasons for filing additional evidences. We have also noted that the lower authorities have drawn sketchy and cryptic observations before concluding their orders.

5. We have noted that the appellant has not been given adequate opportunities by the lower authorities to present its case. We are conscious of the fact that no appellant benefits by non-prosecution of its case. Be that as it may be, we are of the view that the matter deserves to be remitted back to the ld. AO for re-adjudication de novo. Accordingly, we set-aside the order of the lower authorities and remit the matter back to the file of the ld. AO for assessment de novo in accordance with law and by way of passing a

speaking order. The Ld. AO shall give opportunities of being heard to the assessee and it shall be bounden upon the assessee to comply with the notices issued by the Ld. AO Any non-compliance on the part of the assessee can be adversely viewed. The decision to remit it back to the Ld. AO is taken in view of the fact that an Assessing Officer is the fulcrum of assessment proceedings. He possess the first right and responsibilities to examine facts of a case before arriving at his decision qua determination of taxable income in a particular case. We have noted with respectful deference the decision of Hon'ble Apex Court in the case of TIN box 249 ITR 216 on the subject matter. Accordingly, the appeal of the assessee is allowed for statistical purposes

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

Order pronounced in the open court on 01ST April, 2026.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Dated:. 08.04.2026

Shobhar

Copy forwarded to:

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

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi