

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
DELHI BENCH 'C': NEW DELHI  
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 3209/Del/2025 (A.Y 2020-21)**

Vineet Raheja 15, Ground floor, NRI Complex, Mandakini, Greater Kailash 4 Delhi <b>PAN: AAEPR9039C</b>	Vs	ITO Ward 30(1) Delhi
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. Shrey Ashat, Adv & Sh. Vicky Kumar, Adv	
Revenue by	Sh. Om Prakash, Sr. DR	
Date of Hearing	23/03/2026	
Date of Pronouncement	15/04/2026	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 26/03/2025 for the Assessment Year 2020-21.

2. Brief facts of the case are that, an assessment order came to be passed on 23/09/2022 u/s 143(3) r.w. Section 144(B) of the Income Tax Act, 1961 ('Act' for short) by making certain additions. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed on 26/03/2025 vide order impugned. As against the order of the Ld. CIT(A) dated 26/03/2025, Assessee preferred the present Appeal.

3. Counsel for the Assessee submitted that A.O. has not considered the documents produced by the Assessee and made the addition on the other hand, CIT(A) erroneously upheld the addition made by the A.O. therefore, submitted that the order impugned passed in violation of principals of natural justice. Thus, sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative submitted that the CIT(A) had decided the Appeal on merits, which is in accordance with law, thus the same requires no interference. Accordingly, by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It is the specific case of the Assessee, that the documents produced by the assessee have not been considered by the A.O., to substantiate the same, A.R has taken us through the assessment order as well as order of the CIT(A). In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee and produce any document in support of his claim before the A.O. The Assessee is also directed to participate in assessment proceedings without fail.

6. In the result, the Appeal of the Appellant is partly allowed for statistical purpose.

**Order pronounced in the open court on 15<sup>th</sup> April, 2026**

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Date:- 15.04.2026

Reshma Naheed, Sr.P.S

Copy forwarded to:

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

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI