

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

**BEFORE SH. SUDHIR KUMAR JUDICIAL MEMBERS  
AND  
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.677/DEL/2026  
Assessment Year: 2012-13

<b>Pritam Singh S/o Ranbir Singh H.N.10 Sector -8 Part-II Karnal Haryana PAN No. AQQPS7866J</b>	<b>Vs.</b>	<b>ITO Ward-3 Panipat</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Rajat Sethi, CA,
Respondent by	Sh. Ajay Kumar Arora, Sr. DR

Date of hearing:	28/04/2026
Date of Pronouncement:	30/04/2026

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (NFAC) Delhi [hereinafter referred to as “Ld. NFAC)"] vide order dated 11-09-2025 pertaining to A.Y. 2012-13 arising out the assessment order dated 26-12-2019 u/s.143(3)/147 of the Income-tax Act, 1961, (in short ‘the Act’)

2. The assessee raised the following grounds in the appeal”

1. *Learned AO has wrongly assumed the jurisdiction and therefore the notice issued u/s 148 is without Jurisdiction.*
2. *That the notice under section 148 of Income Tax Act, 1961 was not served upon the assessee, So the assessment is illegal.*
3. *Learned AO is under misconceived impression to have served the notice u/s 142(2) upon the appellant and subsequent Notices.*
4. *That the order of the AO is totally wrong and unjustified.*
5. *That the assessing authority has not considered the sale and purchase of residential house which is wrong and unjustified.*
6. *That the cash flow chart in which assessing authority has rejected the cash withdrawal and cash deposited is wrong and unjustified.*
7. *That the assessment order of the assessing authority is out of reason recorded by the assessing authority at the time of approval which is wrong and unjustified.*
8. *That the calculation of capital gain by the assessing authority is wrong and unjustified.*
9. *That the assessing authority has considered the agreement of the sale of residential house but not considered the purchase agreement of residential house, which is wrong and unjustified.*
10. *That the opening balance carried forward in next year assumed the assessing authority as unexplained bank is illegal and unjustified.*
11. *That the assessing authority views are contradict during the addition of agriculture income and ITR income.*

*12. The order is learned AO is bad in law and is liable to be quashed.*

*13. The appellant craves to alter Modified Add, or delete any grounds of appeal aforesaid.*

3. The appeal is time barred by 53 days. In the condonation application the assessee stated that the appeal should have filed within 60 days but filed 53 days of delay. He stated that appeal could not filed within time due to illness of the assessee. In the support of the application the assessee has also filed medical certificate. The assessee has shown the sufficient cause not to file the appeal within time. We find merit of the contention of the assessee, and condoned the delay in filing the appeal and admit the appeal for adjudication on merits.

4. The brief facts of the case are that the assessee is an individual who had filed his return of income for the A.Y.2012-13 u/s 139 of the Act. As per the information available with the department that the assessee had deposited cash amounting to Rs. 43,19,000/- in the saving bank account during the year under consideration. Accordingly notice under section 148 of the Act was issued. Again, notice u/s 143(2) of the Act was issued on 03-06-2019. The Assessing Officer assessed the total income Rs.60,35,598/- after making the additions in the various head.

5. Aggrieved the order of the ld. AO the assessee preferred the appeal before the Ld. NFAC who vide his order dated 11-09-2025 dismissed the appeal. Being aggrieved the order of the Ld. NFAC the assessee is in appeal before the Tribunal.

6. The Ld. AR of the assessee submitted that the opportunity of being heard was not provided by the lower authorities. 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. NFAC. The appeal was rightly rejected by the Ld. NFAC.

7. We have heard the Ld. DR and perused the material available on record. It is an admitted fact that despite opportunities granted by Ld. NFAC, the assessee did not file his submissions, for which the appeal was dismissed for non-prosecution by the Ld. NFAC.

8. Since in the instant case the assessee has failed to file his submission after availing the various opportunity. The assessee did not file his submissions after seeking the various adjournments before appellate authority and the Ld. NFAC dismissed the appeal for non-prosecution. The appeal should have been 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. NFAC 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. Assessing officer and cooperate in the proceedings. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open court 30.04.2026.

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

SR BHATTANGAR

Date: 30.04.2026

Copy forwarded to:

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

Sd/-  
**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR  
ITAT DELHI