

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**ITA No. 4826/Del/2025
(Assessment Year: 2018-19)**

S.L. Contractors Pvt. Ltd. BG-55, Air Force Station Tughlakabad, Khanpur, Delhi – 110062	Vs.	Income Tax Officer Ward-24(1) C.R. Building New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAUCS3830P		
Appellant	..	Respondent

Appellant by :	Sh. K. Sampath, Adv. (Virtual)
Respondent by :	Sh. Om Prakash, Sr. DR

Date of Hearing	19.11.2025
Date of Pronouncement	21.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 23.06.2025 of the National Faceless Appeal Centre (NFAC) in DIN & Order No: ITBA/NFAC/S/250/2025-26/1077505137(1) arising out of

the appeal before it against the order dated 26.03.2023 passed u/s 147 r.w.s 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ITO, Ward-24(1) Delhi (hereinafter referred to as the Ld. AO) for AY: 2018-19.

2. On hearing both the sides it comes up that allegedly assessee had not filed income tax return for the year under consideration though having received Rs.4,67,89,873/- from various parties in the form of contractual receipts and for which TDS was also deducted. However, assessee failed to appear before the AO and accordingly, the contractual receipts were considered to the undisclosed income and addition under Section 69A of the Act, was made and as the assessee preferred appeal before the Ld. CIT(A) by the impugned order and the NFAC dismissed the appeal but again assessee had failed to appear.

3. Ld. Counsel appearing for the assessee has submitted that assessee's accountant who was responsible for making necessary statutory compliance had suffered heart attack and also did not inform the assessee, therefore, the cases could not be represented at appropriate stages. It was submitted that entire sales as well as purchases/expenses are genuine which can be substantiated by evidences and in fact the sales were made to establish Japanese companies.

4. Thus, the given facts and circumstances the ends of justice require restoring the issue on merits for consideration of the AO.

5. The appeal of the assessee is allowed for statistical purposes and issue on merits are restored to the files of the Ld. AO to give fresh opportunity of hearing to the assessee and pass order afresh.

6. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 21.11.2025

Sd/-
(Krinwant Sahay)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 21.11.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI