

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

IT(SS)As No.5845 to 5851/Del/2025
Assessment Years : 2012-13 to 2018-19

Ghanshyam Gupta,
46, Old Vijay Nagar Colony,
Agra – 282004,
Uttar Pradesh.

Vs. DCIT,
Central Circle,
Ghaziabad.

PAN: ABCPG4654P

IT(SS)As No.5900 to 5905/Del/2025
Assessment Years : 2012-13 to 2017-18

Anjula Gupta,
46, Old Vijay Nagar Colony,
Agra – 282004,
Uttar Pradesh.

Vs. DCIT,
Central Circle,
Ghaziabad

PAN: ABCPG4654P

(Appellant)

(Respondent)

Assessee by	: None
Revenue by	: Shri Mahesh Kumar, CIT-DR
Date of Hearing	: 28.01.2026
Date of Pronouncement	: 18.02.2026

ORDER

PER BENCH:

The bunch of appeals filed by the assesseees are directed against *ex parte* orders passed by the CIT(A) for Assessment Years 2012-13 to 2018-19 and AY2012-13 to 2017-18 respectively under Section 153A r.w.s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’). Having regard to the

identical issues involved in these matters these are heard analogously and are being disposed of by a common order for the sake of convenience.

2. A search and seizure operation under Section 132 of the Act was conducted on 10.11.2017 at the premises of the group comprising Shri Rajeshwar Singh Yadav and other group cases. During the search conducted at the residential premises of Shri Ghanshyam Gupta and Smt. Anjula Gupta, at 46, Old Vijay Nagar Colony, Agra, various incriminating documents/materials belonging to the assesseees were found and seized. In view of the same, the case in the names of the assesseees before us were centralized to DCIT, Central Circle, Ghaziabad by and under order under Section 127 of the Act dated 20.08.2018. Notice under Section 153A of the Act was issued on 29.08.2019 directing filing of return. In compliance whereof the return of income was filed. Notice under Section 143(2) of the Act followed by further notice under Section 142(1) of the Act along with the questionnaire were issued. Since no compliance were made by the assessee, further notice under Section 142(1) was issued on two occasions followed by show cause notice under Section 144 of the Act when one CA appeared and partly replied to the Department. However, a series of documents in regard to the shareholding of the companies and others were not filed including the financials and the bank statements and other documentary evidences in respect of the unsecured loans received by the assesseees from corporate and non-corporate parties. The cases were adjourned from time to

time. Keeping in view that these were time barring cases and the assessment was required to be completed on the basis of the facts and material available on record, the Ld. AO proceeded with the same and finalized the assessment, on the basis of the partial reply filed by the assessee, upon making addition in the hands of the assessee which were challenged before the First Appellate Authority. Before the First Appellate Authority, in spite of notices having been sent to the assessee, none appeared on their behalf. In the same manner, having no other alternative, the appellate proceeding was finalized against the assessee in the absence of any assistance rendered by the assessee, the addition made in the hands of the assessee stood confirmed. Hence, the instant appeal before us.

3. Heard the parties and perused the records. It is a fact that before the Ld. CIT(A) no appearance was made by the assessee in spite of notices having been sent to the assessee. Though notices were sent on five occasions, no one appeared on behalf of the assessee and even before us, while filing the synopsis, nothing is forthcoming on the part of the assessee as to why they have failed to appear before the First Appellate Authority. Even though the Ld. Counsel appeared before us, submitted the following, but, no explanation whatsoever is forthcoming as to what prevented the assessee from not representing the case before the First Appellate Authority for days together:-

“Ref: In the appeals related to Ghanshyam Gupta, 46 Old Vijay Nagar Colony, Agra-282004. PAN: ABCPG4654P

1 IT(SS)A: 5845/DEL/2025 A/y 2012-2013

2. *IT(SS)A:5846/DEL/2025 A/y 2013-2014*
3. *IT(SS)A:5847/DEL/2025 A/y 2014-2015*
4. *IT(SS)A:5848/DEL/2025 A/y 2015-2016*
5. *IT(SS)A: 5849/DEL/2025 A/y 2016-2017*
6. *IT(5S)A:5850/DEL/2025 A/y 2017-2018*
7. *ITA(SS)5851/DEL/2025 A/y 2018-2019*

Date Of Hearing : 28/01/2026

Sub:- Furnishing of Paper Book No-01 (PB-01)

Hon'ble Members,

It is very humbly submitted as under-

1. That during the course of hearing on 19/01/2026, hon'ble bench directed the appellant to furnish all the documents & paper book as relied on by the appellant in support of the grounds of appeal raised in all the above appeals filed against the orders of the Ld.CIT-A and fixed up the matter for hearing on 28/01/2026.

2. That in view of the directions of the hon'ble bench the appellant is enclosing herewith the set of 10 bunches in spiral binding being the loose papers which were seized from the house of the appellant during search as on 10/11/2017 and are marked as Annexure-A in the PANCHNAMA Drawn on 10/11/2017. All the above 10 bunches are marked as A1 to All. Xerox copies of the loose papers in respect of A-5 could not be submitted as the same was never provided to the appellant even after the application to procurement was made by the appellant before the Dy. Director Investigation (Unit-1) Ghaziabad.

3. That beside the above seized documents which are furnished as Paper Book 1 (PB- 1) in 10 volume starting from A1 to All, the appellant is in the process of compiling other relevant documents also which were furnished before the Ld. AO during assessment proceedings but could not be furnished before the Ld. CIT(A) for want of inappropriate opportunity and also the documents which could not furnish before any of the authority i.e Ld. AO & LD. CIT(A), being an additional evidences to substantiate the illegitimate additions made by the Ld. AO in all the above assessment years.

4. That on account of scarcity of time being granted by the hon'ble bench and also on account of the fact that the Hon'ble ITAT Agra, Bench Agra which is in session for this whole week i.e from 19/01/2026 to 23/01/2026 where the counsels was completely engaged, the counsels was

prevented from sorting & compiling the paper book for the purpose of para 3 supra.

5 That all the above appeals are against the search assessment proceedings involving various issues not adjudicated by the Ld. CIT(A), appellant needs at least 30 days time to sort & compile the remaining paper book necessary for abdication of the grounds of appeal raised through the above appeals & thereupon to prepare written submissions.

6. That on account of some unavoidable circumstances, the counsels of the appellant could not able to appear before the hon'ble bench on 28/01/2026, as they shall be in Pune and will not be able to attend the bench through Video conference. To evidence the same copy of Air tickets are enclosed herewith.

PRAYER

It is very humbly prayed, that the Paper Book 1 submitted by the appellant may kindly be taken on record & appellant may kindly be granted atleast 30 days time to prepare his submission & paper book of remaining documents on which he places his reliance for the adjudication of the grounds of appeal in all the above appeals.

Submitted

*For Ghanshyam Gupta
Amit Goyal, Adv.
Nitin Goyal, Adv. ”*

“Before The Hon'ble ITAT Delhi " G" Bench Delhi

*Ref: In the appeals related to Anjula Gupta, 46 Old Vijay Nagar Colony
Agra-282004.*

PAN: ABPPG1071M

<i>1.</i>	<i>IT(SS)A</i>	<i>NO 5900/DEL/2025 A/y</i>	<i>2012-13</i>
<i>2.</i>	<i>IT(SS)A</i>	<i>NO 5901/DEL/2025 A/y</i>	<i>2013-14</i>
<i>3.</i>	<i>IT(SS)A</i>	<i>NO 5902/DEL/2025 A/y</i>	<i>2014-15</i>
<i>4.</i>	<i>IT(SS)A</i>	<i>NO 5903/DEL/2025 A/y</i>	<i>2015-16</i>
<i>5.</i>	<i>(T(SS)A</i>	<i>NO 5904/DEL/2025 A/y</i>	<i>2016-17</i>
<i>6.</i>	<i>IT(SS)A</i>	<i>NO 5905/DEL/2025 A/y</i>	<i>2017-18</i>

Date Of Hearing : 28/01/2026 Hon'ble Members,

It is very humbly submitted as under-

1. *That during the course of hearing on 19/01/2026, hon'ble bench in the case of Mr. Ghanshyam Gupta husband of the appellant directed the appellant to furnish all the documents & paper book as relied on by the appellant in support of the grounds of appeal raised in all the above appeals filed against the orders of the Ld.CIT-A.*

2. *That the issues in the above appeals of the appellant Mrs.Anjula Gupta as well as in the appeals of Mr.Ghanshyam Gupta are identical so the same set of documents furnished as Paper Book (PB)-I in the case of may kindly be considered.*

3. *That beside the above Paper Book -I (PB-I),the appellant is in the process of compiling other documents also which were furnished before the Ld. AO during assessment proceedings but could not be furnished before the Ld. CIT(A) for want of inappropriate opportunity and also the documents which the appellant could not furnish before any of the authority, being an additional evidences to deny & substantiate the illegitimate additions made by the Ld. AO is all the above assessment years.*

4. *That on account of scarcity of time being granted by the hon'ble bench and also on account of the fact that the Hon'ble ITAT Agra, Bench Agra which is in session for this whole week i.e from 19/01/2026 to 23/01/2026 where the counsels was complete engaged, the counsels was prevented from sorting & compiling the paper book for the purpose of para 3 supra.*

5. *That all the above appeals are against the search assessment proceedings involving various issues not adjudicated by the Ld. CIT(A), appellant needs atleast 30 days time to sort & compile the remaining paper book necessary for adjudication of the grounds of appeal raised through the above appeals & thereupon to prepare written submissions.*

6. *That on account of some unavoidable circumstances, the counsels of the appellant could: not able to appear before the hon'ble bench on 28/01/2026, as they shall be in Pune and will not be able to attend the bench through Video conference. To evidence the same copy of Air tickets are enclosed herewith.*

PRAYER

It s very humbly prayed, that the Paper Book I submitted by the appellant may kindly be taken on record & appellant may kindly be granted atleast

30 days time to prepare his submission & paper book of remaining documents on which he places his reliance for the adjudication of the grounds of appeal in all the above appeals.

Submitted

*For Ghanshyam Gupta
Amit Goyal, Adv.
Nitin Goyal, Adv”*

4. The matter, no doubt, relates to serious issues and additions are quite high-pitched. In spite of the same, the assesseees have not shown interest to get the matter represented before the First Appellate Authority and before us too. Even before us, the assesseees sought adjournment on the first occasion. It is quite evident on record that the assesseees have sought to buy time before the First Appellate Authority and even before us. Having regard to the seriousness of the matter such stand/conduct of the assesseees cannot be appreciated and for this indifferent attitude particularly before the First Appellate Authority this Bench is inclined to impose a cost of Rs.5,000/- in each of the matters against the assesseees which is to be deposited within 15 days from the date of passing of this order to the Prime Minister's Relief Fund. However, keeping in view the fact that the case of the assesseees could not be considered in its proper perspective as the same was not represented before the authorities below as required, in our considered opinion, and in order to prevent the miscarriage of justice, the assesseees be given a further opportunity to represent their cases before the authorities below. Thus, we remit these issues to the files of the Ld.CIT(A) for

adjudication of the same upon granting an opportunity of being heard to the assessee and upon taking into consideration the evidences on record or any other evidence which are required to be filed as per the direction to be passed by the Ld.CIT(A) for adjudication of the matter effectively. If required, the CIT(A) will ask for a remand report from the Ld. AO. The Ld. CIT(A) would proceed with the appeals only on production of receipt of payment of costs to be made by the assessee as directed hereinabove. We also make it clear that in the event the assessee do not cooperate with the first appellate authority, the said authority would be at liberty to proceed with the appeals and finalise the same strictly in accordance with the law.

5. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 18.02.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 18th February, 2026.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi