

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

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.4791/Del/2025
[Assessment Year : 2013-14]**

ITO Aaykar Bhawan, Sector-14, Hisar, Haryana	vs	Deepak M/s. Neno Computer, Near PCSD School, Hansi, Hisar, Haryana-125033 PAN-AMYPD4928Q
APPELLANT		RESPONDENT
Revenue by	Shri Dayainder Singh Sidhu, CIT DR	
Assessee by	Shri Pratham Kindra, Adv.	
Date of Hearing	16.03.2026	
Date of Pronouncement	27.05.2026	

ORDER

PER MANISH AGARWAL, AM :

The present appeal is filed by the Revenue against the order dated 09.06.2025 by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC), Delhi [“Ld.CIT(A)”] in Appeal No. NFAC/2012-13/10169880 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 29.03.2022 passed u/s 147 r.w.s. 144 r.w.s. 144B of the Act pertaining to Assessment Year 2013-14.

2. Brief facts of the case are that the assessee is an individual and no return of income was filed in the year under appeal. As per information available with the AO in ITB portal, there were deposits of cash in the bank accounts of more than INR 14 crores and TDS

u/s 194H of INR 49,040/- and since no return was filed therefore, the case of the assessee was re-opened u/s 147 of the Act after regarding the reasons and notice u/s 148 of the Act was issued. However, the assessee has not complied with any of the notice nor filed return of income in response to notice u/s 148 of the Act therefore, the AO has passed the re-assessment order by making additions of the entire transactions appearing in ITBA module of INR 14,08,85,390/-.

3. Against the said order, assessee preferred appeal before Ld.CIT(A) who vide impugned order 09.06.2025, allowed the appeal of the assessee wherein it is claimed by the assessee that in immediately preceding AY 2012-13 under identical circumstances, AO himself applied net profit rate on the entire bank deposits by holding that the assessee was commission agent engaged in the consignment business of 'Khal Binola' etc. Ld.CIT(A) after considering the facts has upheld the addition to the extent of 1 % of the gross value of the bank transactions and deleted the balance addition.

4. Aggrieved by the order of Ld.CIT(A), the Revenue is in appeal by taking following Grounds of appeal mentioned in the appeal memo:-

1. *“That the Id. CIT(A) is failed to appreciate the fact that the assessee failed to submit any document/ evidence in respect of his financial credential for the relevant assessment year.*
2. *That the Id. CIT(A) is failed to appreciate the fact that the assessee itself admitted that he had started consignment sale of Khal Binola on behalf of various Khal Manufacturers in Haryana to Rajasthan in October, 2011 in the name and style of Sri Enterprises till November 2012. Prior to this business, he was running small computer repair shop at Vaisha Sabha market in the name and style of M/s. Neno*

Computer and due to unavoidable circumstances and personal family problem, assessee has closed the business of and restarted computer repairing work at home Town Hansi during the F.Y. 2012-13. Which shows that business activities are different from preceding year.

3. *That the Id. CIT(A) is failed to appreciate the fact that assessee has failed to provide any detailed report regarding cash deposit in the bank or any plausible explanation regarding transaction.*
4. *That the Ld. CIT(A) is failed to appreciate the facts that res judicata is not applicable in tax matters as has been already introduced earlier. The principle underlying is that no one should present same set of facts differently so as to reach different conclusions in different financial years. If the same issue is dealt with, in different financial years, differently, this will cause a lot of confusion and harassment. Financial law by its very nature is ever dynamic and changes every year.*
5. *That the Id. CIT(A) is failed to appreciate the fact that Radhasoami Satsang v. CIT (1992) 193 ITR 321/60 Taxman 248 / (1991) 100 CTR 267 (SC) Editorial: Refer Godrej & Boyce Manufacturing Co Ltd v. DCIT (2017) 394 ITR 449/247 Taxman 361/151 DTR 89/295 CTR 121 (SC)/ CIT v. Excel Industries Ltd (2013) 358 ITR 295 (SC) 'Interpretation of taxing statues Principle of Res-judicata does not apply to income tax proceedings In the absence of any change in the circumstances revenue could not reopen the question which had been decided upon in the earlier years Strictly speaking res judicata does not apply to income-tax proceedings. Again, each assessment year being a unit, what is decided in one year may not apply in the following year but where a fundamental aspect permeating through the different assessment years has been found as a fact one way or the other and parties have allowed that position to be sustained by not challenging the order, it would not be at all appropriate to allow the position to be changed in a subsequent year. (CA Nos 10574 to 10583 of 1093 dt.15-11.1991) (AY. 1964-65 to 1969-70)'."*

5. Heard the contentions of both the parties at length and perused the material available on record. The Revenue claimed that every year is a separate year and principal of res-judicata is not applicable to the income tax proceedings and therefore, requested for the confirmations of the orders of the AO. The claim of the assessee was that he started the business of consignment sale of 'Khal Binola' on behalf of the Khal manufacturers of Haryana to Rajasthan in the

name and style of Sri Enterprises and earned commission @ 0.5% to 0.1% of such transactions.

6. It is further observed that in immediately preceding Assessment Year i.e. in AY 2012-13, the assessment was completed u/s 143(3) r.w.s. 147 dated 16.12.2019 wherein addition on account commission @ 1.0% on the gross value of transactions appearing in the bank account was made. The facts as existed in the year under appeal are identical and further claim of the assessee was that he had earned commission further fortified from the fact that TDS u/s 194H of INR 49,040/- was deducted in the case of assessee. All this leads to believe that assessee has acted as Commission Agent and made consignment sales on behalf of the principal and the amounts deposited in the bank account represents such consignment sale of 'Khal Binola'. Ld.CIT(A) appreciated these facts and relying upon the observations of AO in immediately preceding AY wherein profit rate @ 1.0% was applied and bank deposits as allowed the appeal of the assessee.

7. In view of the overall discussions made herein above and considering the facts and circumstances of the case, we find no infirmity in the order of Ld. CIT(A) who has taken consistent view which is in accordance with the settled proposition by the Hon'ble Supreme Court in the case of **Radhasoami Satsang v. CIT** reported in **[1992] 193 ITR 321 (SC)** and **C.I.T Central-iii vs M/S Excel Industries Ltd.** reported in **[2013] 358 ITR 295 (SC)** wherein Hon'ble Supreme Court held that principal of consistency is to be

followed. Therefore, we find no error in the order of Ld.CIT(A). Accordingly, all Grounds of appeal raised by the Revenue are dismissed.

8. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 27.05.2026.

Sd/-

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

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 27.05.2026

Amit Kumar, Sr.P.S

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2. Respondent
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ASSISTANT REGISTRAR
ITAT, NEW DELHI