

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.7920/Del/2018
Assessment Year: 2011-12

Aashiyana Civil Contractors P. Ltd., 302-304, Harsha Corner Complex, ISC, DDA, Ghazipur, New Delhi	Vs.	DCIT, Central Circle, Sector-33, Noida
PAN :AAECA4833G		
(Appellant)		(Respondent)

Assessee by	None
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	14.11.2024
Date of pronouncement	20.11.2024

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income Tax (Appeals)-IV, [in short, the "CIT(A)"] Kanpur's DIN and Order No. CIT(A)-IV/10643/DCIT-CC/NOIDA/2017-18, dated 04.10.2018 involving proceedings under section 153A/143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing with the able assistance coming from learned CIT(DR) representing Revenue that both the lower authorities herein have made section 68 unexplained cash credit addition of Rs.13.60 lakhs in assessment dated 30.12.2017 as upheld in the CIT(A) lower appellate discussion.

4. Faced with this situation, learned CIT(DR) could hardly dispute the clinching fact emerging from the case file that the impugned assessment year 2011-12 is an "unabated" one since the departmental authorities had carried out section 132 search action on 30th September, 2015. And that hon'ble apex court's recent landmark decision in PCIT Vs. Abhisar Buildwell Pvt. Ltd. (2023) 454 ITR 212 has settled the law that such an addition involving an unabated assessment has to be based on the seized/incriminating material only.

5. We invited the Revenue's attention to para 5 in assessment discussion, wherein, there is not even an *iota* of evidence indicating that the learned Assessing Officer has made the addition in

assessee's hands based on such incriminating material. We thus find it a fit instance to delete the impugned section 68 addition of Rs.13.16 lakhs in very terms. Ordered accordingly.

6. All other pleadings on merits stand rendered academic.
7. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 20th November, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 20th November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi