

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3076/Del/2024 : Asstt. Year: 2011-12

Mohd Zahid Kureshi, B-46, DDA Flats, Gazipur, Delhi-110096	Vs	Income Tax Officer, Ward-60(4), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAFPZ2166F		

Assessee by : Sh. Wahaj Ahmad Khan, Adv.

Revenue by : Sh. Yogesh Sharma, Sr. DR

Date of Hearing: 06.11.2024

Date of Pronouncement: 26.11.2024
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ORDER

This assessee's appeal for Assessment Year 2011-12, arises against the order of CIT(A)/NFAC, Delhi dated 27.05.2024 in case No. ITBA/NFAC/S/250/2024-25/1065135998(1) in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

2. Heard both parties at length. Case files perused.

3. It is emerges at the outset from a perusal of the assessment discussion at page 2 that the Assessing Officer had initiated section 148/147 proceedings for the reason that the assessee's cash deposits of Rs.14,39,700/- remained unverified. This being the clinching case, I hereby quote PCIT vs. Manzil Dineshkumar Shah (2018) 406 ITR 326 (Guj.) and PCIT Vs. Maheshwari Devi (2023) 455 ITR 755 (Jharkhand) and to conclude that such a reopening initiated for the purpose of verification is not sustainable in law. I accordingly quash the

impugned reopening in very terms. All other pleas on merits stand rendered academic.

5. This assessee's appeal is allowed in above terms.

Order Pronounced in the Open Court on 26/11/2023.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/11/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR