

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 3606/Del/2024**  
**Assessment Year: 2017-18**

|   |  |                            |
|---|--|----------------------------|
| <b>Amol Suresh Yevankar,<br/>Yevankar Hardware<br/>Shri Hanuman Building, 194,<br/>Lokhand Gali, Barsi,<br/>Maharashtra-413401.</b> | <u>Vs</u>                                | DCIT, Circle-14.<br>Delhi. |
| <b>PAN: ABGPY 2939 K</b>  |  |                            |
| <b>APPELLANT</b>  |  | <b>RESPONDENT</b>          |
| <b>Assessee represented by</b>  | <b>None</b>                              |                            |
| <b>Department represented by</b>  | <b>Shri Siddharth B.S. Meena, Sr. DR</b> |                            |
| <b>Date of hearing</b>  | <b>16.12.2024</b>                        |                            |
| <b>Date of pronouncement</b>  | <b>16.12.2024</b>                        |                            |

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2017-18 arises against Commissioner of Income-tax (Appeals)-26, New Delhi's DIN and order no. ITBA/APL/M/250/2024-25/1065643416(1), dated 13.06.2024, in case no.

10801/2016-17, in proceedings u/s 153C read with section 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Cases called twice. None appears at the assessee's behest. He is accordingly proceeded ex parte.

2. Learned DR vehemently argued during the course of hearing that both the lower authorities have rightly made section 69A addition of Rs. 25,80,000/- strictly going by the contents of the seized material which was found during the course of search dated 26.09.2017. He invited tribunal's attention to the corresponding seized excel sheet (page 17 of learned CIT(A)'s discussion), that assessee has been found to have received cash of Rs. 25.80 lakhs which forms subject matter of addition herein.

3. I have given my thoughtful consideration to the assessee's pleadings and the Revenue's vehement arguments. I find no reason to sustain the impugned addition as the same is found to be based on a seized document (printout) which has neither been corroborated by the learned lower authorities nor the assessee herein has been afforded any opportunity to cross-examine the alleged recipient as per M/s Andaman Timber Industries v. Commissioner of Central Excise 2015 (324) ELT (241) SC. I further quote (2008) 296 ITR 619 (Delhi) to conclude that such a dumb document does not result in any addition to be made if it is not followed by detailed supportive evidence.

4. This assessee's appeal is allowed.

Order pronounced in open court on 16.12.2024.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI