

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1161/Del/2020 : Asstt. Year: 2011-12

Smt. Prerna Srivastava, H.No. 408, Sector-11, Huda Market, Panipat, Haryana-132103 (APPELLANT)	Vs	Income Tax Officer, Ward-3, Panipat, Haryana-132103 (RESPONDENT)
PAN No. BSEPS7876P		

Assessee by : Sh. Vimal Punmiya, Adv.

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024

ORDER

This assessee's appeal for Assessment Year 2011-12, arises against the order of CIT(A), Karnal dated 18.02.2020 in case No. IT/366/E/PPT/2018-19, in proceedings u/s 144/147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that there arises the first and foremost clinching issue of validity of the impugned re-opening itself wherein the learned Assessing Officer had sought to assess the assessee's cash deposits of Rs.67,01,169/- made in the relevant previous year and ended up in making addition of her cash withdrawals only amounting to Rs.7,40,300/-. This being the clinching facts emerging from the case file, I hereby quotes Ranbaxy Laboratories Ltd. vs. Union of India [2011] 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. [2011] 331 ITR 236 (Bom.) that such a

course of action is no more available to the learned assessing authority once he has not made any addition *qua* the sole reason recorded for initiating section 148/147 proceedings in motion. The impugned re-opening is quashed in very terms therefore.

4. All other pleadings stand rendered academic.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR