

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3408/Del/2023 : Asstt. Year: 2010-11

Vipankit Kaur Dhaliwal, A-306, Lotus Pond, Vaibhav Khand-2, Indirapuram, Ghaziabad-201014 (APPELLANT)	Vs	Income Tax Officer, Ward-2(5), Noida (RESPONDENT)
PAN No. AOVPD0059B		

**Assessee by : Sh. Ankit Kumar, Adv. &
Sh. Lalit Mohan, CA**

Revenue by : Sh. Sanjay Kumar, Sr. DR

Date of Hearing: 07.01.2025

Date of Pronouncement: 07.01.2025

ORDER

This assessee's appeal for Assessment Year 2010-11, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1054947759(1) dated 08.08.2023, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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

3. It emerges at the outset that there arisen the first and foremost legal issue of validity of the impugned reopening itself once the learned Assessing Officer had set into motion section 148/147 proceedings for the purpose of adding the assessee's sale price of the immovable property amounting to Rs.34,21,000/- and his re-assessment herein dated 29.09.2017

ended up in making the corresponding purchase addition of the very amount, which has gone undisputed from the departmental side.

4. That being the case, I hereby quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to hold that once the learned assessing authority had not made any addition on the basis of the sole reopening reason, the impugned reopening itself is not sustainable in law. Ordered accordingly.

5. Delay of 52 days in the filing of the instant appeal is condoned going by the assessee's contentions averments which un-rebutted from the Revenue side.

5.1 All other pleadings on merits stand rendered academic.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 07/01/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 07/01/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR