

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member**

ITA No. 1439/Del/2024 : Asstt. Year: 2021-22

Ms. Ritu Bhuttan, G-174, Preet Vihar, New Delhi-110029	Vs	DCIT, Central Circle-31, New Delhi-110055
(APPELLANT)		(RESPONDENT)
PAN No. AHXPB2161P		

Assessee by : Sh. Mukul Gupta, Adv.

Revenue by : Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing: 18.03.2025

Date of Pronouncement: 21.03.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the CIT(A)-30, New Delhi's DIN & order No. ITBA/APL/M/250/2023-24/1060335406(1) dated 31.01.2024, in proceedings u/s 143(3) 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 issue of validity of the impugned section 143(3) proceedings/assessment dated 30.12.2022 itself. This is for the precise reason that the learned departmental authorities

had carried out a search in question at the premises of Sh. Parveen K. Jain on 06.01.2021 thereby coming across the assessee's alleged agreement dated 26.11.2020 indicating unexplained investment(s) forming subject matter of adjudication before us.

4. That being the case, we first of all note that the alleged agreement extracted at pages 2 to 3 in the Assessment Order had nowhere been signed by either of the parties thereon. The Revenue seeks to buttress the point that the departmental authorities had deciphered the same on the basis of whatsapp chats which formed part of the seized material as a "document" as per section 2(22AA) of the Act.

5. We are of the considered view in this factual backdrop that once the above alleged agreements formed part of the seized material, the impugned "normal" assessment could not be held as sustainable in law since not framed as per the specific provisions of section 153C(1) of the Act. We thus quash the same for this precise reason and the assessee's all other remaining pleadings stand rendered academic in very terms.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 21/03/2025.

Sd/-
(Amitabh Shukla)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 21/03/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR