

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN “DB” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.93/DDN/2023  
Assessment Year: 2012-13

Itisha Goyal, Mohalla Mehtan, Jwalapur, Haridwar	<b>Vs.</b>	DCIT, Haridwar
<b>PAN :ANOPG7458F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	18.03.2025
Date of pronouncement	23.04.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee’s appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the “CIT(A)/NFAC”], Delhi’s DIN and order no. ITBA/NFAC/S/250/2023-24/1057415445(1), dated 26.10.2023, involving proceedings under sections 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. Case called twice. None appears at the assessee’s behest. She is accordingly proceeded ex-parte.

3. Next comes the first and foremost legal issue of validity of the impugned reopening of its instant appeal. The assessee had admittedly filed her return of income on 28<sup>th</sup> September, 2012 declaring income of Rs.38.63,590/-. Learned Assessing Officer undisputedly framed his section 143(3) regular assessment on 26<sup>th</sup> February, 2015 computing her total taxable income as Rs.40,13,590/-. And thereafter, he formed his reasons to belief that the assessee's taxable income liable to be assessed as escapement which represented cash payments in acquisition of capital assets/agricultural lands amounting to Rs.1,33,00,000/-. He accordingly issued section 148 notice to her on 25.09.2017 which finally culminated in reassessment in question, dated 23.10.2018 adding the foregoing sums which stand upheld in the lower appellate proceedings as well. It is clear in this factual background that the learned Assessing Officer had initiated the impugned reopening beyond a period of four years from the end of the relevant assessment year and therefore hit by section 147 1<sup>st</sup> proviso. The Revenue seeks to buttress the point that given fact that the assessee had made the impugned cash payments in violation of section 40A(3) of the Act, we ought to uphold the impugned

reopening. We find no reason to sustain the impugned reopening. This is for the precise reasons that the learned Assessing Officer is himself very fair in not denying the assessee's averments/explanation that there was no failure on her part in disclosing all the relevant facts in the former round "fully and truly" since the reopening had been initiated because of the relevant facts emerged as per the corresponding computation and books of account only, which already form part of the first-round records.

4. Faced with this situation, we quote Hindustan Lever Limited Vs. Hindustan Lever Limited Vs. R.B. Wadkar (2004) 268 ITR 332 (Bom) settling the law in assessee's favour and against the department that such reopening reasons have to be read on standalone basis without any scope of addition/substitution therein, as the case may be. We accordingly reject the Revenue's vehement contention supporting the impugned reopening in very terms since as hit by section 147 1<sup>st</sup> proviso and quash the same in very terms. Ordered accordingly.

The assessee's remaining pleadings herein stand rendered academic.

5. This assessee's appeal is allowed.

***Order pronounced in the open court on 23<sup>rd</sup> April, 2025***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 23<sup>rd</sup> April, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi