

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA Nos.8036 & 8037/Del/2019
Assessment Years: 2009-10 & 2010-11

Smt. Madhu Dwivedi, H. No. 735, B-21, Street No.-4, Narender Nagar, Sonapat, Haryana	Vs.	Income Tax Officer, Ward-3, Sonapat
PAN: BGRPM7788M		
(Appellant)		(Respondent)

Assessee by	Sh. Shaswat Bajpai, Adv. Sh. Shivam Yadav, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	28.05.2025
Date of pronouncement	28.05.2025

ORDER

These assessee's twin appeals ITA Nos. 8036 & 8037/Del/2019 for assessment years 2009-10 and 2010-11, arises against the Commissioner of Income Tax (Appeals) [in short, the "CIT(A)"], Rohtak's orders dated 23.07.2018 and 22.07.2019 passed in case nos. 238/16-17 and 375/16-17 involving proceedings under section 143(3)/148 and 143(3)/147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

2. Heard both the parties. Case files perused.

3. This assessee's former appeal ITA No.8036/Del/2019 raises the following substantive grounds:

1. *That the Ld. Commissioner of Income Tax (Appeal), Rohtak, has erred both in law and on facts in party upholding the order of Ld. Assessing Officer and partially confirming the addition of Ld. Assessing Officer in making addition to the tune of Rs. 5,74,682/-.*
2. *That the Ld. Commissioner of Income Tax (Appeal), Rohtak, has grossly erred in partially affirming the addition without giving any reason at all and is completely a non-speaking order.*
3. *That the Ld. Commissioner of Income Tax (Appeal), Rohtak, has erred in both in law and facts in partially confirming the addition on adhoc/estimation basis in absence of any material evidence in hand and ignoring the settled position of law that there can be no addition on estimation basis.*
4. *That the Ld. Commissioner of Income Tax (Appeal), Rohtak, has grossly erred in settled position of law that reopening/reassessment u/s 148 / 147 of the Income Tax cannot be sustained on the basis of borrowed information and without application of mind.*

4. Coming to the first and foremost legal issue of validity of the impugned reopening under section 148/147 of the Act, learned counsel could hardly dispute that the lower authorities herein had taken note of the assessee's cash deposits followed by the corresponding reopening reasons that her taxable income had escaped assessment. No merit is found therefore in the assessee's instant first and foremost ground.

5. Next comes this sole issue on merits between the parties wherein the learned CIT(A) has already modified the Assessing Officer's assessment findings assessing the assessee's cash deposits/turnover from that @10% to 8% only followed by yet

another benefit of Rs.10 lakhs in para 6.6 of the lower appellate discussion. That being the case, the tribunal's finds no reason to interfere in the learned CIT(A)'s reasoning under challenge. The assessee's instant former appeal ITA No.8036/Del/2019 is dismissed. Same order to follow in assessee's latter appeal ITA No. 8037/Del/2019 since involving identical set of issues and facts.

6. These assessee's twin appeals ITA Nos. 8036 & 8037/Del/2019 are dismissed. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 28th May, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 28th May, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi