

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.6381/Del/2018
Assessment Year: 2012-13

ACIT, Central Circle-8, New Delhi	Vs.	Sh. Dheeraj Chaudhary, Flat No.1A, Empire Estate, Sultanpur, M.G. Road, New Delhi
PAN: AASPK9267B		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Suman Malik, CIT(DR)

Date of hearing	02.06.2025
Date of pronouncement	02.06.2025

With

ITA Nos.6378 & 6382/Del/2018
Assessment Years: 2009-10 & 2013-14

ACIT, Central Circle-8, New Delhi	Vs.	Sh. Dheeraj Chaudhary, Flat No.1A, Empire Estate, Sultanpur, M.G. Road, New Delhi
PAN: AASPK9267B		
(Appellant)		(Respondent)

Assessee by	Ms. Monalisa Maitey, Adv.
Department by	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	04.06.2025
Date of pronouncement	04.06.2025

ORDER

PER SATBEER SINGH GODARA, JM

These Revenue's three appeals ITA Nos. 6381, 6378 & 6382/Del/2018 for assessment years 2012-13, 2009-10 and 2013-14 arises against the Commissioner of Income Tax (Appeals)-31 [in short, the "CIT(A)"], New Delhi's orders, all dated 31.07.2018 passed in cases no. 88/17-18/421/16-17; 95/17-18/419/16-17 and 89/17-18/422/16-17, involving proceedings under section 153A r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'); respectively.

Heard both the parties. Case files perused.

2. Coming to the Revenue's "lead" appeal ITA No. 6381/Del/2018, the department's sole substantive grievance raised herein seeks to revive the Assessing Officer's action disallowing/adding the assessee's claim of section 10(1) exemption of his agricultural income amounting to Rs.2.28 lakhs, in the course of scrutiny assessment framed on 27.12.2016 u/s 153A r.w.s. 143(3) of the Act, a perusal of the instant case file indicates that the departmental authorities had carried out the search in question on 14.03.2014; and, therefore, the impugned assessment year 2012-13 involves an "unabated" assessment wherein any

corresponding addition has to be made based on the seized material only in light of PCIT Vs. Abhisar Buildwell Pvt. Ltd. (2023) 454 ITR 212 (SC). Learned CIT(DR) could not pinpoint any such incriminating material pertaining to the impugned addition during the course of hearing before us. We thus find no merit in the Revenue's instant sole substantive ground which is hereby rejected in the foregoing terms. This Revenue's appeal is dismissed.

3. Same order to follow in the Revenue's second appeal ITA No.6378/Del/2018 raising the very issues and involving "unabated" assessment. Rejected accordingly.

4. The Revenue at this stage seeks to highlight the fact that its last appeal ITA No.6382/Del/2018; in fact, raises identical issue of assessee's agricultural income added in an "abated" assessment this time; and, therefore, the same needs to be revived since he had not proved all the relevant details of the corresponding agricultural lands and produce etc. It is noticed in this factual backdrop that the learned CIT(A)'s detailed discussion in para 10.2 (page 59) makes it clear that the assessee had duly placed on record all the above relevant details very well before the Assessing Officer. That being the case, we find no merit in the Revenue's instant last appeal ITA No.6382/Del/2018 as well. Rejected accordingly.

No other ground or argument has been pressed before us.

5. These Revenue's three appeals ITA Nos. 6381, 6378 & 6382/Del/2018 are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 2nd & 4th June, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 2nd & 4th June, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi