

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 427/Del/2025 : Asstt. Year : 2014-15**

Aqibur Rehman, C/o Daroga Ji, Chaudhary Sarai, Sambhal, Uttar Pradesh-244202 (APPELLANT)	Vs	Income Tax Officer, Ward-1(5), Sambhal, Uttar Pradesh-244202 (RESPONDENT)
<b>PAN No. AJQPR7471P</b>		

**Assessee by: Sh. Rajiv Bansal, CA  
Revenue by : Sh. Manoj Kumar, Sr. DR**

<b>Date of Hearing: 01.07.2025</b>	<b>Date of Pronouncement: 01.07.2025</b>
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**ORDER**

This assessee's appeal for Assessment Year 2014-15, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1070629103(1) dated 26.11.2024, in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Learned counsel vehemently submits during the course of hearing that both the learned lower authorities herein have erred in law and on facts in making section 69 unexplained/undisclosed income addition of Rs.11,97,150/-; in the course of assessment framed on 19.11.2019 and upheld in the lower appellate discussion.

4. It is made clear that the impugned sum represents the assessee's alleged investment made the purchase of immovable property wherein he has been held as having failed in proving source thereof.

5. Faced with this situation, I notice from a perusal of the case file at page 9 that the assessee's real brother Sh. Aatif Ali Khan had infact withdrawn cash amounting of Rs.9,50,000/- on the very date of investment i.e. 24.07.2017; and, therefore, it could be reasonably presumed that his plea of having receiving gifts thereof carries some merit although not specifically reconciled in both the lower proceedings. This is indeed coupled with the fact that both the learned lower authorities have also not considered the assessee's socio economic status all along whilst making the impugned addition. Be that as it may, it is thus deemed appropriate in the larger interest of justice that a lump sum addition of Rs.1,47,150/- only would be just and proper with a rider that the same shall not be as a precedent. The assessee gets relief of Rs.10,50,000/- in other words. Necessary computation shall follow as per law.

6. This assessee's appeal is partly allowed.

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

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 01/07/2025**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**