

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6138/Del/2024
Assessment Year: 2013-14

Sh. Apinder Singh Bharti, A-154, Anand Vihar, Delhi	Vs.	Income Tax Officer, Ward-58(3), Delhi
PAN:AEOPB4905K		
(Appellant)		(Respondent)

Assessee by	Sh. Parikshit Aggarwal, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	02.07.2025
Date of pronouncement	02.07.2025

ORDER

This assessee's appeal for assessment year 2013-14, 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/250/2024-25/1069790863(1), dated 18.10.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that the first and foremost issue which arises for the tribunal's apt adjudication herein is that of validity of the impugned section 148/147 proceedings itself for

want of any tangible relevant material. The Revenue vehemently argues in light of the Assessing Officer's reopening reasons extracted in para 4, page 2 of the assessment order dated 25th March, 2022 that there was indeed an information available with the department indicating the assessee to have paid on-money of Rs.39,76,800/- in purchase of commercial space at Red Mall, Ghaziabad to M/s. Celebration City Projects Pvt. Ltd. It is made clear that apart from these bald assertions, there is not even an *iota* of discussion in the reopening reasons as to what was the relevant tangible material leading the learned Assessing Officer to form reasons to believe that the assessee's impugned on-money liable to be assessed had escaped assessment. The above being the clinching factual position, this tribunal finds no reason to agree with the learned departmental authorities and the impugned reopening stands quashed therefore.

All other pleadings on merits stand rendered academic.

3. This assessee's appeal is allowed.

Order pronounced in the open court on 2nd July, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 2nd July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi