

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

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

**ITA No. 2010/Del/2025 : Asstt. Year : 2012-13**

Sundeep Garg, H.No. D-28, Ward No. 28, Near Old Ananj Mandi, Inderpuri MOhalla, Palwal, Haryana-121102 (APPELLANT)	Vs	Income Tax Officer, Ward-2(4), Faridabad, Haryana-122001 (RESPONDENT)
<b>PAN No. ABCPG7873N</b>		

**Assessee by: Sh. Vivek Bansal, Adv. &  
Sh. Sanjay Goel, Adv.  
Revenue by : Sh. Sudeep Dabas, Sr. DR**

<b>Date of Hearing: 10.07.2025</b>	<b>Date of Pronouncement: 10.07.2025</b>
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**ORDER**

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1072941414(1) dated 05.02.2025, 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. It emerges at the outset during the course of hearing that the learned Assessing Officer had recorded his reasons to belief that the assessee's taxable income of Rs.1,01,44,603/- representing investment in purchase of immovable property in the relevant previous year, had escaped assessment whereas his re-assessment framed on 20.11.2019 ended up in making

section 68 unexplained cash credits addition of Rs.37,50,000/- only.

4. This being the clinching factual position, I hereby quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to quash the impugned reopening for the above precise reason in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 10/07/2025.

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

**Dated: 10/07/2025**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**