

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3129/Del/2025
Assessment Year: 2019-20

Manbiri, W/o- Sudhir Rana, 438, Vill. Nirpura Tehsil, Baraut, Bagpat, Uttar Pradesh	Vs.	Income Tax Officer, Ward-1(5), Baraut, Meerut
PAN: EVHPM5062A		
(Appellant)		(Respondent)

Assessee by	Sh. V. Raj Kumar, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	22.07.2025
Date of pronouncement	22.07.2025

ORDER

This assessee's appeal for assessment year 2019-20, 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/250/2024-25/1073129767(1), dated 11.02.2025 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. A perusal of the case file indicates that the assessee/appellant is aggrieved against both the learned lower authorities' respective

findings holding her purchase of an immovable property/plot of Rs.31.20 lakhs as representing her unexplained investment under section 69 of Act, in assessment order dated 12th March, 2024 and upheld in the lower appellate discussion.

3. That being the case, it is hereby observed from a perusal of the learned CIT(A)'s order at page 5 that the assessee has been found to have executed all her transactions vide a banking channel only on four occasions involving varying sums which have nowhere been subjected to any dispute. That being the case, I see merit in the assessee's instant sole substantive ground as she has utilized her savings and loans etc. (involving her husband as well) for purchasing immovable property. The impugned addition is hereby deleted.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 22nd July, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 22nd July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi