

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3738/Del/2025
Assessment Year: 2022-23

Pooja Tyagi, A-1/277A, Janak Puri, A-3, West Delhi, Delhi	Vs.	Income Tax Officer, Ward-43(1), Delhi
PAN: AHVPT3241J		
(Appellant)		(Respondent)

Assessee by	Sh. Pranshu Goel, CA Sh. Aditya Gupta, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	18.08.2025
Date of pronouncement	18.08.2025

ORDER

This assessee's appeal for assessment year 2022-23, 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/250/2025-26/1076146553(1), dated 09.05.2025 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. A perusal of the instant appeal file reveals that both the learned lower authorities have added an alleged on-money component payment of Rs.20 lakhs by the assessee made to her

vendor, namely, Sh. Anubhav Sharma amounting to Rs.20 lakhs on 06.11.2021 in assessment order dated 27.03.2024 and upheld in the lower appellate discussion.

3. Suffice to say, it transpires during the course of hearing with the able assistance coming from both the parties that the learned lower authorities have proceeded to make the impugned addition going by the corresponding recitals in the agreement in question executed between the assessee and her vendor wherein she appears to have signed and agreed for having made cheque payment of Rs.5 lakhs on 30th October, 2021 and the impugned cash component of Rs.20 lakhs on 06.11.2021; respectively.

4. Faced with this situation, learned counsel seeks to buttress the point that neither both the lower authorities have proved the agreement in question at her behest nor she was ever provided opportunity to cross-examine the vendor; as the case may be. This tribunal hereby finds no merit in the either of the assessee's foregoing arguments in light of both the learned lower authorities' respective findings herein that the assessee had made cheque payment on 30th October, 2021 followed by the on-money component which have nowhere been rebutted successfully till

date. I, therefore, see no reason to interfere in the impugned addition, which is hereby confirmed in very terms.

5. This assessee's appeal is dismissed.

Order pronounced in the open court on 18th August, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 18th August, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi