

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.4245/Del/2025
Assessment Year: 2016-17

Takshshila Co-op Group Housing Society Limited, 57, IP Extension, Patparganj, Delhi	Vs.	Income Tax Officer, Ward-59(2), Delhi
PAN: AAATT5400D		
(Appellant)		(Respondent)

Assessee by	Sh. V.K. Tulsyan, CA
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 2016-17, 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/250/2024-25/1069886324(1), dated 23.10.2024 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the partes. Case file perused.

2. Delay of 153 days in filing of the instant appeal is condoned in the larger interest of justice and in light of

Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

3. It emerges at the outset that the assessee's instant appeal raises the first and foremost issue of validity of the learned CIT(A)/NFAC's action changing its head of addition i.e. from that u/s 57, invoked by the Assessing Officer for the purpose of adding cash deposits herein amounting to Rs.13,57,800/- to that under section 69A of the Act, in the lower appellate discussion.

4. That being the case, I hereby quote CIT Vs. Shapoorji Pallonji Mistry (1962) 44 ITR 891 (SC); CIT Vs. Sardari Lal & Co. (2001) 251 ITR 864 (Del.) and CIT Vs. Union Tyres (1999) 240 ITR 556 (Del.) to conclude that such a course of action changing heads of the impugned addition, in the course of lower appellate proceedings, is not sustainable in law. The learned CIT(A)/NFAC's impugned findings are hereby reversed therefore.

5. This assessee's appeal is allowed.

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