

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 5173/Del/2025 : Asstt. Year : 2013-14

Arvind Jain, 487, 11nd Floor, Haveli Haider Kuli, Chandni Chowk, Delhi-110006	Vs	Income Tax Officer, Ward-5(1)(1), Gautam Budh Nagar, Noida-201301
(APPELLANT)		(RESPONDENT)
PAN No. ACAPJ9132E		

**Assessee by: Sh. S. S. Nagar, CA
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 24.09.2025	Date of Pronouncement: 24.09.2025
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ORDER

This assessee's appeal for Assessment Year 2013-14, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1077776400(1) dated 25.06.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It transpires during the course of hearing that there arises first and foremost legal issue of validity of the impugned reopening itself as the learned assessing authority had set into motion section 148/147 proceedings against the assessee recording the sole reason of escapement of income amounting to Rs.3,00,00,000/- representing under reported profits whereas his assessment framed on 26.05.2023 ended up in

disallowing/adding his alleged bogus purchases totaling to Rs.17,41,375/- in question. It is thus clear that the learned assessing authority has nowhere made any addition *qua the* above sole reason of reopening.

4. That being the clinching case, I hereby quote ATS Infrastructure Ltd. vs. ACIT (2024) 166 taxmann.com 61 (Delhi), 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. All other pleadings on merits stand rendered academic.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 24/09/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 24/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR