

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 4887/Del/2025 : Asstt. Year : 2019-20

ITA No. 4888/Del/2025 : Asstt. Year : 2020-21

ITA No. 4889/Del/2025 : Asstt. Year : 2021-22

Lokesh Kumar Srivastava, D-801, Aarcity Regancy Park, Greater Noida West, Gaur City-2, Bishrakh, Gautam Buddha Nagar, Uttar Pradesh-201306	Vs	DCIT, Central Circle-31, New Delhi-110055
(APPELLANT)		(RESPONDENT)
PAN No. BTRPS1830D		

Assessee by: Sh. Mohan Lal Sharma, Adv.

Revenue by : Sh. Piyush Sinha, Sr. DR

Date of Hearing: 30.09.2025

Date of Pronouncement: 30.09.2025

ORDER

These assessee's three appeals in ITA Nos. 4887, 4888 & 4889/Del/2025 for Assessment Years 2019-20, 2020-21 & 2021-22, arise against the CIT(A)-30, New Delhi's DIN & order No. ITBA/APL/M/250/2025-26/1077255580(1), 1077255812(1) & 1077256047(1) all dated 20.06.2025, in proceedings u/s 144 r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.

3. A combined perusal of the assessee's instant three appeals reveals at the outset that both the learned lower authorities have made "protective" additions u/s 69A in his

hands in section 148/147 proceedings; involving varying sums, whereas the corresponding substantive additions have been made in the case(s) of a political party namely Public Political Party.

4. This being the clinching factual position, the tribunal thereby quotes DHFL Venture Capital Fund Vs. ITO (2013) 34 taxmann.com 300 (Bom.) wherein their lordships have settled the issue in the assessee's favour and against the department that such a "protective" addition could not be made in section 148/147 proceedings only to protect the Revenue's interest and quash the impugned protective addition in very terms. Ordered accordingly.

5. All other pleadings on merits between the parties stand rendered academic.

6. These assessee's three appeals ITA Nos. 4887, 4888 & 4889/Del/2025 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 30/09/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 30/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR