

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

**ITA No. 6068/Del/2024 : Asstt. Year : 2017-18
ITA No. 6109/Del/2024 : Asstt. Year : 2018-19**

Sadhvi Exim Ltd., 6/249, Vipul Khand, Gomti Nagar, Uttar Pradesh-226010 (APPELLANT)	Vs	DCIT, Central Circle-29, New Delhi-110055 (RESPONDENT)
PAN No. AAVCS1889F		

Assessee by : None

Revenue by : Sh. Dayainder Singh Sidhu, CIT-DR

Date of Hearing: 30.09.2025	Date of Pronouncement: 30.09.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals in ITA Nos. 6068 & 6109/Del/2025 for Assessment Years 2017-18 & 2018-19, arise against the CIT(A)-25, New Delhi's DIN & order No. ITBA/APL/M/250/2024-25/1069978542(1) & 1069978542(1) dated 28.10.2024, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Cases called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. The Revenue vehemently argues that both the learned lower authorities had rightly initiated u/s 153C proceedings

against the assessee which finally culminated in the assessee's corresponding identical twin assessments *inter alia* adding commission income on accommodation entries involving varying sums, as upheld in the lower appellate discussion. It is in this factual backdrop that we sought to know about the corresponding incriminating material found or seized against the assessee during the course of search herein dated 13.04.2017.

4. Learned CIT-DR takes us to both the impugned assessment orders dated 30.04.2021 that the searched person herein had got recorded his statement that he had around 100 companies including the assessee which provided accommodation entries. He could hardly dispute that no such specific incriminating material found/seized during the course of search herein has been quoted by both the learned lower authorities so as to add the impugned alleged accommodation entries @ 4% as per PCIT vs. Abhisar Buildwell Pvt. Ltd. (2023) 454 ITR 212 (SC).

5. Learned CIT-DR at this stage seeks to buttress the point that the impugned commission income stands added as per the assessee's authorized person's search statement recorded u/s 132 of the Act. We are of the view that such a mere admission or confession; during search in absence of the specific evidence

unearthed, hardly carries any significance as per the CBDT's twin landmark circular dated 10.03.2003 and 18.12.2014, as the case may be. We accordingly hold in this factual backdrop that the learned Assessing Officer's impugned twin assessments herein are not sustainable in law since not based on any specific incriminating material. The same stand quashed therefore. Ordered accordingly.

6. All other remaining pleadings between the parties stand rendered academic.

7. These assessee's twin appeals ITA Nos. 6068 & 6109/Del/2024 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/-

(Manish Agarwal)
Accountant Member

Dated: 30/09/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR