

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'D' NEW DELHI  
BEFORE S. RIFAUH RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
ITA No. 2134/Del/2025 (A.Y. 2016-17)**

Mitu Mohindru C/o CA VaibhavGoel 75 Navyug Market 1 <sup>st</sup> Floor, Ghaziabad Uttar Pradesh <b>PAN: AQJPM9070D</b>	Vs	ACIT Circle, International TAXtdaion-2(2)(1) Delhi
<b>Appellant</b>		<b>Respondent</b>

Assessee by	Sh. Vaibhav Goel, CA
Revenue by	Sh. Saroj Kumar Dubey, CIT DR
Date of Hearing	26/08/2025
Date of Pronouncement	17/10/2025

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the assessee pertaining to Assessment Year 2016-17 challenging the Final Assessment Order dated 27/01/2025 passed by Assistant Commissioner of Income Tax, Circle International Taxation 2(2)(1) u/s143(3) Section 147r.w.Section 144C(13) of the Income Tax Act, 1961 ('Act' for short).

2. Brief facts of the case are that, the Assessee has not filed the return for Assessment Year 2016-17. The case of the Assessee was reopened for scrutiny u/s 147 of the Act after according to the reason to believe that

income for Assessment Year 2016-17 has escaped assessment. As per the NMS data during the year under consideration, Assessee purchased an immovable property amounting for the sale consideration of Rs. 1,23,00,000/- and received interest on security of Rs. 19,063/- but not filed income tax return. An assessment order came to be passed u/s 147 r.w. 144C (13) of the Act by making an addition of Rs. 1,23,00,000/- u/s 69 of the Act. Aggrieved by the Final Assessment order passed u/s 147 r.w. Section 144C(13) of the Act, the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that A.O. erred in treating the amount of Rs. 1,23,00,000/- as unexplained investment u/s 69 of the Act without any evidence on record and ignoring the fact that the Assessee has not invested any sum existing Rs. 1,23,00,000/- in purchase of the property. The Ld. Counsel has also taken us through the registered sale deed placed in the Paper Book and contended that the sale deed has been executed for Rs. 30,00,000/- which is less than circle value of the property. Further submitted that there is any iota of evidence to prove that the Assessee has purchased immovable property for sum of Rs. 1,23,00,000/-, thus sought for allowing the Appeal.

4. Per contra, the Ld. Departmental Representative submitted that the Assessee has failed to make complete submission before the A.O. and in the absence of any material on record, the authorities below rightly made addition which requires no interference in the hands of the Tribunal.

5. We have heard both the parties and perused the material available on record. It is the specific case of the Assessee that the Assessee has purchased the property bearing for Rs. 30,00,000/- whereas the circle rate of the property was Rs. 29,82,194/- and the Assessee denied to have purchased the property for Rs. 1,23,00,000/-. To substantiate the said claim, Assessee produced the registered sale deed before the authorities below and also before us, wherein the sale consideration has been mentioned as Rs. 30,00,000/- and the said sale consideration is more than the prevailing circle rate at that point of time. There is no material brought on record by the Department to show that the actual sale transaction or the property has been registered for Rs.1,23,00,000/-. Therefore, the impugned addition has been made without any basis and the findings of the A.O. is contrary to the material on record such as registered sale deed itself. In view of the above, we find no reason to sustain the addition made by the A.O. accordingly, the addition of Rs. 1,23,00,000/- made by the A.O. in the impugned final assessment order is hereby deleted.

6. In the result, the Appeal of the Assessee is allowed.

**Order pronounced in the open court on 17<sup>th</sup> October, 2025**

**Sd/-**

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

Date:- 17.10.2025

R.N, Sr.P.S\*

Copy forwarded to:

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

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI