

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 4564/Del/2025 : Asstt. Year : 2012-13

Prithvi Pal Singh Lamba, House No. 1238, Subhash Nagar, Rohtak, Haryana-124001	Vs	Income Tax Officer, Ward-50(3), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AABPL0050C		

Assessee by: None

Revenue by : Ms. Ambika Agarwal, Sr. DR

Date of Hearing: 07.10.2025	Date of Pronouncement: 07.10.2025
------------------------------------	--

ORDER

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1076483764 (1) dated 27.05.2025, in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

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

3. It next emerges with the able assistance coming from the Revenue side that the learned Assessing Officer had set into motion section 148/147 proceedings against the assessee alleging some bogus commodity transactions and cash deposits of Rs.15,00,000/- made in the relevant previous year. And that his reassessment framed on 29.12.2019 ended up in making

twin additions of unexplained money u/s 69A amounting to Rs.15,00,000/- and disallowance of cost of improvement to the tune of Rs.20,23,447/-; respectively. There is further no dispute that the learned CIT(A)/NFAC has deleted the above section 69A addition of Rs.15,00,000/- in the lower appellate proceedings. It is thus clear in this factual backdrop that the impugned addition of cost of improvement nowhere formed subject matter of reopening reasons by the learned Assessing Officer.

4. That being the case, learned departmental representative vehemently argues that the tribunal ought to uphold the impugned reopening as the Assessing Officer had duly added Rs.15,00,000/- in the assessee's hands in his assessment order. She could hardly dispute that the above addition of Rs.15,00,000/- has been deleted in the lower appellate proceedings. Meaning thereby that the sole surviving issue of cost of improvement claimed at the assessee's behest was not part of the learned Assessing Officer reopening reasons. The question as to whether such a reopening is sustainable or not, is no more *res integra* in light of CIT Vs. B. P. Poddar Foundation for Education (2022) 448 ITR 695 (Cal.) and Mahesh Kumar [TS-1030-ITAT-2025 (Del)] (TM) wherein settling the instant issue in the assessee's favour and against the department. I accordingly reject the Revenue's foregoing

vehement contentions to quash the impugned reopening itself in very terms.

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

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 07/10/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 07/10/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR