

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 5121/Del/2025 : Asstt. Year : 2019-20

Gaurav Malhotra, KG-1, Hans Apartment, Arjun Nagar New Delhi-110032	Vs	Income Tax Officer, Ward-58(3), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. ANRPM4620Q		

**Assessee by: Sh. Ruchesh Sinha, Adv. &
Ms. Monalisa Maity, Adv.**

Revenue by : Ms. Ambika Agarwal, Sr. DR

Date of Hearing: 07.10.2025	Date of Pronouncement: 07.10.2025
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ORDER

This assessee's appeal for Assessment Year 2019-20, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/107834435 (1) dated 10.07.2025, 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 emerges during the course of hearing that assessee/appellant is aggrieved against both the learned lower authorities' action holding him to have made cash payments totaling to Rs.9,73,600/- to M/s Omaxe Group, in assessment order dated 23.03.2024 as upheld in the lower appellate discussion.
4. That being the case, the tribunal's attention is invited to page 124 in the paper book indicating cash payments receipt

issued by M/s Omaxe Group to the tune of Rs.8,80,000/- dated 19.02.2011 in the name of assessee's father Sh. V. K. Malhotra. There is again no dispute that even going by relevant tangible material at pages 5, 6 and 7 of the paper book, there is no indication that the impugned payments had been made by the assessee to M/s Omaxe Group in the relevant previous year over and above the foregoing sum of Rs.8,80,000/-. Be that as it may, the tribunal's hereby quotes section 292C of the Act that contents of such seized documents indeed carry presumption of correctness which goes against the department to this effect as well. The impugned addition of Rs.9,73,600/- is deleted to the extent of Rs.8,80,000/- in very terms therefore. Necessary computation shall follow as per law.

5. No other ground or arguments has been pressed during the course of hearing.

6. This assessee's appeal is partly 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