

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 2395/Del/2019 : Asstt. Year : 2009-10

Karmic Business Specialties Pvt. Ltd., C/o S. L. Poddar & Company, E-3A, Kanti Chandra Road, Bani Park, Jaipur, Rajasthan-302016	V s	ACIT, Circle-14(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADCK6335Q		

**Assessee by: Sh. S. L. Poddar, Adv.
Revenue by : Ms. Ambika Agarwal, Sr. DR**

Date of Hearing: 08.10.2025	Date of Pronouncement: 08.10.2025
------------------------------------	--

ORDER

This assessee's appeal for Assessment Year 2009-10, arises against the CIT(A)-5, New Delhi's in case No. Del/CIT(A0-5/0034/2017-18 dated 21.02.2019, in proceedings u/s 147 r.w.s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

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

3. It transpires during the course of hearing that both the learned lower authorities had set into motion section 148/147 proceedings against the assessee to reopen the earlier assessment dated 30.12.2016 framed in it's case u/s 153C r.w.s. 143(3) of the Act.

4. It is in this factual backdrop that the tribunal sought to verify as to whether the impugned reopening is based on any incriminating material or not which found a mandatory condition in a search assessment settled as per hon'ble apex court's landmark decision in PCIT vs. Abhisar Buildwell Pvt. Ltd. (2023) 454 ITR 212 (SC). No satisfactory answer has come from the Revenue side since the impugned reopening is based on some investigations carried by the learned departmental authorities than any incriminating material found during the course of the search.

5. This being the clinching factual position, the tribunal hereby seeks no merit in the learned lower authorities' action initiating the impugned reopening against the assessee. The same stands quashed in very terms.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 08/10/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 08/10/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR