

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.766/Del/2025  
Assessment Year: 2018-19

|   |            |   |
|---|------------|---|
| Sh. Akash Kapoor,<br>1910, Sector-42,<br>Golf Course Road,<br>Haryana -122002 | <b>Vs.</b> | DCIT,<br>Central Circle-7,<br>New Delhi |
| <b>PAN: ARRPK6282G</b>  |            |   |
| <b>(Appellant)</b>  |            | <b>(Respondent)</b>                     |

|               |  |
|---------------|--|
| Assessee by   | Sh. Rajat Jain, CA<br>Sh. Akshat Jain, CA<br>Sh. Paritosh Jain, Adv. |
| Department by | Sh. Dayainder Singh Sidhu, CIT(DR)                                   |

|                       |            |
|-----------------------|------------|
| Date of hearing       | 08.10.2025 |
| Date of pronouncement | 29.10.2025 |

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)-24 [in short, the "CIT(A)"], New Delhi's order dated 06.12.2022 passed in case no. CIT(A), Delhi-24/10292/2017-18, involving proceedings under section 153A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee/appellant herein seeks to reverse both the learned lower authorities' action making section 69A addition of Rs. 9 lakhs in his hands as representing unexplained money; in assessment order dated 10.06.2021 and upheld in the lower appellate discussion reading as under:

*“Findings/Determination are as hereinafter-*

*4. I have perused the assessment order u/s 153A of the Act passed on 10.07.2021 have also considered the material on record including written submissions of the AR of the appellant filed in course of appellate proceedings. In the present appeal, the appellant has raised three grounds of appeal.*

*4.1.1 In Ground No. 1, the appellant has contended that the addition of Rs. 9,00,000/- u/s 69A of Income Tax Act made by the Assessing Officer during the course of assessment proceedings.*

*4.1.2 As per assessment order, search and seizure action u/s 132 of the Income-tax Act, 1961 was carried out in the Elan Group of cases on 29.05.2018 during F.Y. 2018-19. Search warrants of authorization u/s 132 of the Act were issued in the name of assessee for search operations as under:-*

*1. Akash Kapoor, Ravish Kapoor, Rakesh Kapoor at No. 5, Arjun Marg, DLF Phase-1, Gurugram-122002 on 28.05.2018.*

*2. Akash Kapoor, Ravish Kapoor, Rakesh Kapoor at No. 102, Magnolias, Sector-42, Gurugram on 29.05.2018.*

*4.1.3 Assessee had furnished his original return of income u/s 139(4) of the Act on 31.08.2018 declaring total income of Rs.24,47,800/-. The same was processed by CPC u/s 143(1) of the Act on 27.02.2019. Since search was initiated in this case, notice u/s 153A of the Act, was issued by the Assessing Officer on 21.01.2020. In response to the notice u/s 153A, return of income was filed by the assessee on 01.10.2020 declaring total income at Rs.24,38,640/- by reducing his total income of Rs.9,163/- as compared to return filed u/s 139(1) of the Act. Assessee claimed deduction u/s 80TTA of Rs.9,163/-, which*

was not claimed during filing of return u/s 139(1) resulting in reduction of Rs.9,163/- in total income of the assessee.

4.1.4 Further, with respect to ROI dated 01.10.2020 filed in response to notice u/s 153A of the Act, a notice u/s 143(2) dated 02.11.2020 had been issued to the assessee. Notice u/s 142(1) dated 02.11.2020 along with a detailed questionnaire was issued to the assessee to furnish details, documents as mentioned. Notices u/s 142(1) were also issued subsequently on various dates. In response to these notices, the assessee filed details and documents as per records.

4.1.5. During the search action, M/s T & T Reality Pvt. Ltd. a channel partner of the Elan Group was also covered u/s 133A of the Act. During the course of survey at these premises, mobile phone of Shri Ashish Thapar was cloned and subsequent examination of the cloning data revealed a whatsapp chat with name chat-1818 which showed that assessee had made payments on various dates to Shri Ashish Thapar. Accordingly, vide questionnaire dated 13.04.2021 the assessee was requested to explain the nature & source of the payments. The explanation of the assessee had been considered by the Assessing Officer. The assessee had claimed that no cash was paid by him on 26.07.2017, 05.08.2017 & 06.12.2017. The assessee had also submitted that there is no evidence that cash was paid on these dates. However, this explanation not been found to be correct by the Assessing Officer. As per the chat recovered from the mobile of Shri Ashish Thapar, Assessing Officer was clear that cash was actually paid.

4.1.6 Thereafter, the Assessing Officer held that from the chats it is clear that assessee paid cash of Rs.9,00,000/- to Shri Akash Kapoor on 26.07.2017, 05.08.2017 & 06.12.2017. The chat not only makes it clear that cash was paid but even reveals the place at which the cash was given. Further, the Assessing Officer was of the considered opinion that since, the assessee had failed to explain the source of cash given on above dates to Shri Akash Kapoor, accordingly, an addition of Rs.9,00,000/ was made to the income of the assessee u/s 69A of the IT Act, 1961 by the Assessing Officer. The addition will be subject to charging of tax u/s 115BBE of the IT Act, 1961.

4.1.7 Detailed notice carrying all the information was issued to the assessee. In response, assessee has submitted its reply and same has been considered by the Assessing Officer. After detailed examination, the addition of Rs. 9,00,000/- has been made by the Assessing Officer. It is pertinent to mention here that all the persons whose name are appearing in the whatsapp are relatives. The information as appearing in the whatsapp could not be considered as dumb/irrelevant as part of the information is true also. Simply by

*denying those transactions which are adversial to the appellant, he cannot shy away from his onus. Onus is completely on the appellant to prove that alleged cash transactions have been denied by him. The assessee cannot escape from the burden cast upon him and unfortunately, the burden is heavy as the facts establish that there was cash dealing appearing in the whatsapp chat (between appellant and his relative) especially in a scenario, where some of other entries are proved to be genuine. Therefore, unless and until the appellant discharge such a burden of proof, the addition made by the Assessing Officer cannot be deleted. Accordingly, Ground No. 1 of appeal is dismissed.”*

3. Learned counsel vehemently argues in this factual backdrop that the impugned addition is not sustainable in law, inter alia, for the reason that the same is based on some casual WhatsApp messages which are not admissible; and that too, without either corroboration or substantiation thereof; as the case may be. He also quotes a catena of case law as well to buttress the point that we ought to delete the impugned addition therefore.

4. Learned CIT(DR), on the other hand, strongly supports both the lower authorities' action making the impugned addition based on the “WhatsApp” chat's transcription found by the departmental authorities during the course of search in question. He further quotes section 292C of the Act that such electronic evidence; include a “document” as defined in section 2(22)AA of the Act; indeed, carries presumption of correctness wherein the onus to

rebut the same lies on the assessee only. He endeavor therefore to get the impugned addition confirmed before the tribunal as well.

5. We have given our thoughtful consideration to the assessee's and the Revenue's foregoing vehement submissions. The first and foremost question before us in this factual backdrop is as to whether an addition could be made based on a WhatsApp chat or not; is hardly found to be res-integra in light of hon'ble Rajasthan high court's recent landmark decision in Civil Writ Petition 3152/2025 in *Giriraj Pungalia v. Assistant Commissioner of Income Tax* decided on 4<sup>th</sup> March, 2025 as under:

*"2. The grievance arose to the petitioner when he received a notice dated 16.06.2023 (Annexure-1) issued under Section 153C of the Income Tax Act, 1961 (hereinafter referred to as 'Act of 1961').*

*3. The pleaded case of the petitioner is that the petitioner filed his usual returns declaring an income of Rs.41,89,700/- for the Assessment Year 2019-20 and was not having any kind of dissatisfaction on the part of the respondent regarding the same. Subsequently, while a search and seizure action was conducted upon one Om Kothari Group on 13.07.2020 by the Investigation Directorate, Jaipur, Rajasthan, the petitioner was served upon the impugned notice dated 16.06.2023 under Section 153C of the Act of 1961, whereby the petitioner was required to file the return of income. In pursuance of the same, the petitioner again filed a return on 03.07.2023.*

*3.1. The petitioner, in the meanwhile, also sought a satisfaction note of the respondent, which would have been the basis of issuance of the impugned notice, and the said satisfaction note was sought for, by filing an application dated 19.12.2024. Such satisfaction note was provided by the respondent, reflecting that it was a fit case where the proceedings under Section 153C of the Act of 1961 were to be initiated against the present petitioner.*

3.2. The satisfaction note indicated that during the course of search proceedings, it came to the notice that there were certain WhatsApp chats between the Directors and Associates of the Om Kothari Group, vide which an inference was drawn that certain plots have been purchased by the petitioner from Om Metal Infotech Private Limited (a group concern of Om Kothari Group), and towards such purchase, the petitioner paid money in cash, which were not recorded in the books of account. Except for such WhatsApp chats, no other incriminating document was found against the petitioner, when the search and seizure in question took place.

4. Learned counsel for the petitioner submits that Section 153C has a mandatory condition of the dereliction arising out of the books of account or the documents or assets seized, and cannot be on the basis of WhatsApp chats.

4.1. Learned counsel further submits that the WhatsApp chats did not even indicate petitioner's name or telephone number and only indicated a surname which is very common in the State of Rajasthan.

4.2. Learned counsel also submits that the whole jurisprudence of Section 153C of the Act of 1961 requires strict compliance, and unless there was such an adherence, the notice under Section 153C and the consequential performance note cannot be sustained in the eyes of law.

4.3. Learned counsel reiterated that no such document or books of account or assets were found or seized, when the search and seizure action was conducted upon Om Kothari Group on 13.07.2020, and thus, the provision of Section 153C of the Act of 1961 could not have been invoked.

4.4. Learned counsel further submits that there are three essential elements of Section 153C, which require firstly, a primary person on whom the search has to be conducted; secondly, discovery of documents found in the custody of the 'searched person' relating to the 'other person'; and thirdly, the incriminating material to invoke proceedings against the 'other person'.

4.4.1. Learned counsel also submits that clearly the present petitioner does not fall within the term 'other person', and thus, Section 153C of the Act of 1961 could operate only to the limited ambit of statute, which gave powers to the respondent to operate against 'other person'.

4.5. Learned counsel further submits that the WhatsApp chats in question do not fall within the domain of any of the above and did not

*provide for any direct financial interaction between the parties in question.*

*4.6. Learned counsel also submits that the satisfaction note in question is vague and does not mention any kind of basis, so as to warrant any kind of action against the present petitioner.*

*4.7. While relying upon the judgment rendered by the Hon'ble Supreme Court in the case of Anwar PV Vs. B.K. Basheer, (2014) 10 SCC 473 and Arjun Pandit Rao Khotkar Vs. Kailash Kushanrao Gorantyal, (2020) 7 SCC 1, learned counsel contended that WhatsApp conversion and the statement recorded under Section 132(4) of the Act of 1961 would not conform to the parameters laid down in the said precedent laws. Reliance has also been placed on the judgment rendered by the Hon'ble Supreme Court in the case of Common Cause Vs. Union of India, (2017) 394 ITR 220 SC.*

*4.8. In support of his submissions, learned counsel also relied upon the following order/judgments:*

- (a) The Deputy Commissioner of Income Tax Circle 1 (4) Bangaluru & Anr. Vs. Sunil Kumar Sharma (Special Leave Petition (Civil) Diary No(s).23406/2024, passed by Hon'ble Supreme Court on 21.10.2024).*
- (b) Deputy Commissioner of Income-tax Vs. Sunil Kumar Sharma (Writ Appeal Nos.830 to 834 of 2022 (T-IT) rendered by Hon'ble High Court of Karnataka on 22.01.2024).*
- (c) Vetrivel Minerals Vs. Assistant Commissioner of Income-tax, Central Circle-2, Madras (W.P. (MD) Nos.11261, 11271, 11272, 11273 & 11765 of 2021, rendered by the Hon'ble High Court of Madras on 03.08.2021.*
- (d) Ishita Varshney Jain Vs. ACIT, Cen Cir-31, Delhi (W.P.(C) 15477/2024 & CM Appl.68370/2024, passed by the Hon'ble High Court of Delhi on 22.11.2024).*

*5. On the other hand, learned counsel for the respondent opposes the aforesaid submissions made on behalf of the petitioner.*

*5.1. Learned counsel submits that the powers conferred by Section 153C of the Act of 1961 is a wide power, and the present is a case where clearly there were inputs on WhatsApp supported by substantial material to incriminate the 'other person', who is the petitioner in the present case.*

5.2. *Learned counsel further submits that not only the Chats were found to be incriminating, but also the transactions mentioned in the said Chats were actually had taken place and those transactions substantiated the allegations prima facie against the present petitioner; still the petitioner could make out his case on factual matrix and put forth his defence, in pursuance of the notice in question.*

5.3. *Learned counsel also submits that the contention of the assessee that the impugned notice under Section 153C of the Act of 1961 for Assessment Year 2019-20 issued on 16.06.2023 and the assessment proceedings initiated thereupon cannot be quashed, only on the ground that there is no incriminating material found or seized during the search and seizure in question.*

5.4. *Learned counsel further submits that the impugned notice dated 16.06.2023 had been issued by the respondent-Assistant Commissioner of Income Tax, ACIT Circle-1, Bikaner for the Assessment Year 2019-20 after duly recording his satisfaction note for initiating the assessment proceedings under Section 153C of the Act of 1961. He also submits that the satisfaction recorded by the Assessing Officer clearly mentioned about the transactions, which matched the WhatsApp Chats and images of the documents discovered from the phones of the Directors and Key Persons of the Om Kothari Group pertaining to the present petitioner.*

5.5. *Learned counsel further submits that it is not a case where it can be said that the satisfaction so arrived at was based only on the WhatsApp chats, as the figures appearing in the chats are also appearing in the images of pages of unaccounted cash books maintained by key persons and employees of the Group.*

5.6. *Learned counsel also submits that while the Chats in question specify the plots which are Plots No.3 & 4 against which cash payment has been received, which is corroborative in nature and thus, it is apparent that the present petitioner-Giriraj Pungalia, Proprietor of M/s. Ratan Industries has purchased the plots No.SP 818-(II)-3 & 818-(II)-4 from the Om Kothari Group.*

5.7. *Learned counsel further submits that the information in question i.e. the WhatsApp Chats and the images of documents, was of specific properties and specific in nature and did not match the returned income of the assessee.*

5.8. *Learned counsel also submits that even after receiving the impugned notice, the petitioner has ample opportunities to defend himself against such allegations, and if at all he has any substantial defence, he can put forth the same; whereas this Court in the present*

*adjudication might not like to go into the factual matrix, but may consider the case at hand only on the legality of the notice under Section 153C of the Act of 1961.*

*5.9. Learned counsel further submits that the satisfaction note clearly mentioned the transactions in the WhatsApp chats and images of the documents found, between the close members of the parties in question, and the properties can be physically verified on the ground and the exchange of such properties is also confirmed and thus, the WhatsApp chats in question stand totally corroborated and defined as far as impugned notice is concerned.*

*5.10. Learned counsel also submits that the assessment proceedings qua the Assessment Years 2015-16, 2016-17, 2017-18, 2018-19 & 2021-22 were already completed without making any variation in the returned income and it is only in regard to the Assessment Year 2019-20 that the impugned notice has been issued, as there was an evidence directly related to the transactions regarding the two plots in question.*

*6. Heard learned counsel for the parties as well as perused the record of the case, alongwith the judgments cited at the Bar.*

*7. At the outset, this Court considers it appropriate to reproduce Section 153C of the Act of 1961, as hereunder:*

*“Assessment of income of any other person. 153C. (1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that,—*

*(a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to; or*

*(b) any books of account or documents, seized or requisitioned, pertains or pertain to, or any information contained therein, relates to, a person other than the person referred to in section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of section 153A, if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or*

*requisition is made and for the relevant assessment year or years referred to in sub-section (1) of section 153A:*

*Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to sub-section (1) of section 153A shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person :*

*Provided further that the Central Government may by rules made by it and published in the Official Gazette, specify the class or classes of cases in respect of such other person, in which the Assessing Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years as referred to in sub-section (1) of section 153A except in cases where any assessment or reassessment has abated.*

*(2) Where books of account or documents or assets seized or requisitioned as referred to in sub-section (1) has or have been received by the Assessing Officer having jurisdiction over such other person after the due date for furnishing the return of income for the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A and in respect of such assessment year—*

*(a) no return of income has been furnished by such other person and no notice under sub-section (1) of section 142 has been issued to him, or*

*(b) a return of income has been furnished by such other person but no notice under sub-section (2) of section 143 has been served and limitation of serving the notice under sub-section (2) of section 143 has expired, or*

*(c) assessment or reassessment, if any, has been made, before the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person, such Assessing Officer shall issue the notice and assess or reassess total income of such other person of such assessment year in the manner provided in section 153A.*

*(3) Nothing contained in this section shall apply in relation to a search initiated under section 132 or books of account, other*

*documents or any assets requisitioned under section 132A on or after the 1st day of April, 2021.”*

*8. This Court observes that the stage of Section 153C of the Act of 1961 operates for a person other than the person referred to in Section 153A, as after the books of account or documents or assets are seized in a particular search, the Assessing Officer having jurisdiction shall proceed against such ‘other person’ and issue notice and assess or reassess the income of ‘other person’ in accordance with the provisions of Section 153A of the Act of 1961.*

*9. This Court further observes that the Statute also mandates that the Assessing Officer has to arrive at a satisfaction that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such ‘other person’.*

*10. This Court also observes that the law itself provides for a safeguard i.e. six assessment years immediately preceding the assessment year relevant to the previous year in which the search is conducted or requisition has been made, which cannot be crossed by the Assessing Officer, and thus, the parameters are in place for connecting a person in the search and seizure in the capacity of ‘other person’.* *11. In the judgment rendered in Ishita Varshney Jain (supra), as relied by learned counsel for the petitioner, the Hon’ble Court held that “neither any books of account nor documents, either belonging to the petitioner or containing information pertaining to the petitioner, were found”. In the said case, the agreement to sell also was between two separate parties and assumptions were vague and erroneous. However, in the present case, it is not the assumptions but the actual plots are determined, and the information pertains to specific plots No. SP 818-(II)-3 & 818-(II)-4, in connection with which sale transaction took place, in pursuance of such information. The value of the properties etc. is also on record. The suggestive values are not the base in the present case. Therefore, the said case law does not apply in the present case.*

*12. In Vetrivel Minerals (supra) relied upon on behalf of the petitioner, the Hon’ble Court has laid down that the parameters of Evidence Act, particularly Section 65B thereof, ought to be complied with for reliance for the purpose of conformation to the principles of natural justice. The remand made for non-compliance of Section 65B of the Evidence Act, which is not the stage of the present case, and thus, the said case law also does not render any assistance to the case of the present petitioner.*

*13. In Sunil Kumar Sharma (supra), on which reliance has been placed on behalf of the petitioner, has dealt with loose sheets found*

in the house of the third party, where it was not established that the loose sheets were to be considered as evidence in law by producing corroborative evidence supported by judgments and findings. In the said case, the statement of the key person under Section 132 of the Act of 1961 itself stood retracted. The loose sheets were not supported by the panchnama etc. There was recovery of some cash and thus, any kind of assumption qua cash to sustain the proceedings under Section 153C of the Act of 1961 was very vague and thus set aside in the said case.

14. This Court observes that the law regarding Section 153C of the Act of 1961 has a foundation of the search and seizure impact, the 'other person' and the record of the present case clearly indicates that the WhatsApp chat is completely corroborated, and the said Chat which could be considered to be falling in the definition of other documents totally corroborated by the specific transactions which have taken place regarding the assessee viz. petitioner-Giriraj Pungalia, Proprietor of M/s. Ratan Industries who had clearly purchased the plots No.SP 818-(II)-3 & 818-(II)-4 from the Om Kothari Group; such sale and purchase is directly established with specific information in a particular year whereas it has not been shown by the assessee and thus, the power under Section 153C of the Act of 1961 has been rightly exercised by the respondent in the present case.

15. The persons having the WhatsApp chats were connected with both the companies herein and the transactions were regarding specific plots and the details of cash payment were clearly contained in the WhatsApp chat, thus with such specific inputs, the same cannot be said to be vague or hit by the strict parameters of Section 153C of the Act of 1961.

16. This Court is also conscious of the fact that the ambit of Section 153C was not to restrict the proceedings qua 'other person' arising out of Section 153A (search & seizure), but was only to enable invocation thereof, so that in case any connecting evidence which is specific and to the point, corroborated by proper facts, then the escape may not be made possible for such 'other person'. The law and statute however require strict interpretation as if the information is vague, then the same cannot be made part of the sustaining material for such proceedings, which is not so in the present case.

17. This Court has carefully perused the said inspection note which observes that the search & seizure action conducted on Om Kothari Group on 13.07.2020 by the Investigating Directorate reflected that the present assessee purchased the plots No.SP 818-(II)-3 & 818-(II)-4, situated in VKI Area, Jaipur from M/s. Om Metal Infotech Private

Limited (a Group Concern of Om Kothari Group) for which significant amounts were paid in cash outside the books of account.

18. The images in the mobiles, laptops and personal computers were specific and statement of one of the employees was also recorded under Section 131 of the Act of 1961, and the statement included deciphering of unrecorded accounts for transactions, in regard to which, code language was used which reflected as follows:

|                 |                     |
|-----------------|---------------------|
| ➤ 1 File        | One lakh Rupees     |
| ➤ 1 Pcs         | One 100 gm Gold Bar |
| ➤ 1 Kg          | One lakh Rupees     |
| ➤ 1 Pkt         | One lakh Rupees     |
| ➤ 100 g 20 Pc   | 2 Kg gold           |
| ➤ 1K 2 Pc/files | 2 Kg gold.          |

19. This Court also observes that the big size plots in VKI, Jaipur i.e. plots No.SP 818-(II)-3 & 818-(II)-4 were purchased by the petitioner; the unaccounted money paid are reflected in the chats; the purchase of the said plots was also found from the extracted digital data; the on-money etc. are reflected in the WhatsApp chats and images; the unaccounted cash transactions were found as reflected in the pictures; the incriminating chats between the parties in question regarding the unaccounted cash component was clearly reflected; the WhatsApp Chats reflected the details of cash amounting to Rs.48,00,000/- on 08.02.2019; the unaccounted cash of about Rs.52,00,000/-; further cash transactions are also reflected in the satisfaction note. Each WhatsApp Chat with date & separate entries & transactions is reproduced in the note the following transactions have been noted by the Assessing Officer in the satisfaction note:

| S. No. | Plot No. | Date         | Amount (in Rs.)    |
|--------|----------|--------------|--------------------|
| 1.     | 3 & 4    | 08.02.2019   | 48,00,000          |
| 2.     | 3 & 4    | 09.02.2019   | 52,00,000          |
| 3.     | 3 & 4    | 14.02.2019   | 1,10,00,000        |
| 4.     | 3 & 4    | 14.02.2019   | 40,00,000          |
| 5.     | 3 & 4    | 14.02.2019   | 50,00,000          |
| 6.     | 3 & 4    | 25.02.2019   | 60,00,000          |
| 7.     | 3 & 4    | 27.02.2019   | 79,52,000          |
| 8.     | 3 & 4    | No date      | 13,10,000          |
|        |          | <b>Total</b> | <b>4,52,62,000</b> |

The aforementioned satisfaction note is having satisfactory details for initiation of the proceedings under Section 153C of the Act of 1961.

*20. The judgments cited at the Bar on behalf of the petitioner do not render any assistance to his case herein.*

*21. Thus, in view of the above, this Court does not find it a fit case so as to grant any relief to the petitioner in the instant petition.*

*22. Consequently, the present petition is dismissed. All pending applications stand disposed of.”*

6. Learned counsel once again raised a very strong pitch that the impugned addition herein is made on some uncorroborated and unsubstantiated WhatsApp chats only. We hereby note from a perusal of the assessment discussion at page 12 onwards that the assessee was found to have been paid the impugned sums totaling to Rs.9 lakhs to Sh. Ashish Thapar on various dated i.e. 26.07.2017, 05.08.2017 and 06.12.2017, amounting to Rs.2 lakhs, Rs.6 lakhs and Rs.1 lakh; respectively. We further notice that neither he has ever doubted the above chats before the learned lower authorities nor even called Mr. Ashish Thapar to cross-examine him so as to rebut the foregoing statutory presumption (supra). We conclude in this factual backdrop that the impugned section 69A addition representing unexplained cash payments made by the assessee to the tune of Rs. 9 lakhs hardly call for our interference in the instant second appellate proceedings. The same stands confirmed therefore.

7. Learned counsel lastly contends that we ought to reverse both the learned lower authorities' action denying section 80TTA deduction of Rs.9,163/- representing his saving bank account interest. The Revenue could hardly dispute that going by the date of search i.e. 29.05.2018 herein; the impugned assessment year is an "abated" one only wherein such a new claim could indeed be raised going by PCIT Vs. JSW Steel Ltd. (2020) 422 ITR 71 (Bom.) We thus accept the assessee's instant latter substantive ground in principle and direct the learned Assessing Officer to finalize his consequential computation as per law.

No other ground or argument has been pressed before us.

8. This assessee's appeal is partly allowed in above terms.

***Order pronounced in the open court on 29<sup>th</sup> October, 2025***

***Sd/-***  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 29<sup>th</sup> October, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi