

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.5446/Del/2025
Assessment Year: 2018-19

Sh. Harjeet Singh Kalra, 584, Gandhi Cloth Market, Delhi	Vs.	ACIT, Circle-29(1), New Delhi
PAN: AADPK1374Q		
(Appellant)		(Respondent)

Assessee by	Sh. Harjeet Singh Kalra (Assessee)
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	29.10.2025
Date of pronouncement	29.10.2025

ORDER

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1061273623(1), dated 21.02.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. For the reasons stated in the assessee's condonation averments, delay of 503 days in filing of instant appeal is hereby condoned in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. Next comes the sole substantive issue of deemed annual letting value of the assessee's shop no. 1, Devnagar, amounting to Rs.2 lakhs added by both the learned lower authorities. Learned departmental representative vehemently argues in support of the impugned addition that the same is very much based on the assessee's declared rental income in the preceding assessment year.

4. That being the case, a perusal of the case records indicates that the assessee's tenant Mohd. Arfi, s/o Gulam Rasood had already vacated the above stated house property, shop no. 1, Devnagar on 13.08.2016; and, therefore, his annual letting value computed for the entire relevant previous year could not be held as justifiable in nature. The same is directed to be deleted therefore.

No other ground or argument has been pressed before us.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 29th October, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 29th October, 2025.

RK/-

Copy forwarded to:

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

5. DR

Asst. Registrar, ITAT, New Delhi