

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 6134/Del/2025 : Asstt. Year : 2010-11

Yogesh Sharma, B-11, Sector-61, Noida-201307 (APPELLANT)	Vs	Income Tax Officer, Ward-50(31, New Delhi-110002 (RESPONDENT)
PAN No. AJMPS3633A		

**Assessee by: Sh. Jatin Gupta, CA
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 30.10.2025	Date of Pronouncement: 30.10.2025
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ORDER

This assessee's appeal for Assessment Year 2010-11, arises against the CIT(A)-31, Delhi's DIN & order No. ITBA/APL/S/250/2025-26/1079011649(1) dated 29.07.2025, 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 transpires during the course of hearing that the assessee/appellant is aggrieved against both the learned lower authorities' action holding her to have made capitation fee payments in cash amounting to Rs.28,23,500/- to M/s Santosh Medical College for getting admission of her ward/daughter Ms. Neeraj Sharma in assessment order dated 21.12.2017 as upheld in the lower appellate discussion.

4. Learned departmental representative vehemently argues that the impugned addition has been rightly made in the assessee's hands based on the department's Investigation Wing's report and the relevant material found/seized during the course of search action in the said recipient group of cases on 27.06.2013. The tribunal is further informed that the learned departmental authorities had also recorded search statement of the college's authorized person admitting receipt of capitation fee etc. as well.

5. I have given my thoughtful consideration to the assessee's and the Revenue's vehement pleadings reiterating their respective stands. I find no reason to sustain the impugned addition. This is for the precise reason that not even a single receipt has been found to have been issued in the assessee hands or that indicating payment on her behalf made to the college concerned. Faced with this situation, it is crystal clear that the impugned addition is based on mere conjectures and surmises which is not sustainable in law. The same stands deleted therefore.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 30/10/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 30/10/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR