

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 6051/Del/2025 : Asstt. Year : 2014-15

Ranjana Jatwani, H. No. 1497, Sector-14, Faridabad, Haryana-121001 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1), Faridabad-121001 (RESPONDENT)
PAN No. AAOPJ9934A		

**Assessee by: Sh. Charitra 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 2014-15, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1080206092(1) dated 01.09.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Learned counsel representing assessee raises her first and foremost legal ground that both the lower authorities have erred in law and on facts in setting into motion the impugned reopening u/s 148/147 of the Act without there being any tangible material indicating her to have made investments in question amounting to Rs.24,08,000/- with M/s Piyus Group. The Revenue could hardly dispute that the learned

departmental authorities had initiated the very proceedings in her husband Mr. Praveen Jatwani's case wherein it was found no such investment had been made by him. The very factual position is noticed from the assessee's case records as well wherein it not even an indication as to which of M/s Piyus group's flats had been acquired by the assessee or any investment made by her.

4. Faced with this situation, the tribunal hereby concludes that both the lower authorities have erred in law and on facts in initiating the impugned reopening for want of any tangible material in light of PCIT Vs. K.R. Pulp and Papers Ltd. (2025) 175 taxmann.com 278 (Del.) which stands quashed in very terms therefore.

5. All other pleadings between the parties stand rendered academic.

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