

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

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

ITA No.4310/Del/2025  
Assessment Year: 2011-12

Ram Singh Dabas, (Through Legal heir Smt. Rajesh Devi), 1296, Dada Shahad Wali Gali, Village Pooth Khurd, Delhi	<b>Vs.</b>	Income Tax Officer, Ward-69(5), New Delhi
<b>PAN: ACJPD5372R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Jitender Singh, CIT(DR)

Date of hearing	24.11.2025
Date of pronouncement	24.11.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2011-12, 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/250/2025-26/1076282719(1), dated 19.05.2025 involving proceedings under section 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

2. Coming to the assessee's first and foremost legal ground challenging validity of the impugned reopening itself, the tribunal hereby notices from a perusal of the case records that the learned Assessing Officer had set into motion section 148/147 mechanism regarding cash deposits of Rs.41,57,500/- whereas his assessment framed on 31<sup>st</sup> December, 2018 ended up in adding capital gains of Rs.95,00,228/- which has been upheld in the lower appellate discussion.

3. That being the clinching factual position, we hereby quote Ranbaxy Laboratory Vs. CIT (2011) 335 ITR 136 (Del) and CIT Vs. Jet Airways (I) Ltd. (2011) 331 ITR 236 (Bom.) that such a reopening wherein the learned Assessing Officer does not make any addition qua the sole reason therein; is not sustainable in law. The same stands quashed in very terms therefore.

All other pleadings between the parties on merits stands rendered academic.

4. This assessee's appeal is allowed.

***Order pronounced in the open court on 24<sup>th</sup> November, 2025***

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

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

Dated: 5<sup>th</sup> December, 2025.

*RK/-*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi