

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.860/दिल्ली/2024 (नि.व. 2017-18)
ITA No.860/DEL/2024 (A.Y.2017-18)

Sanjay Ahuja,
196, Top Floor, MIG Green Flats,
Rajouri Garden, Delhi 110027

PAN: ADRPA-8279-R

..... अपीलार्थी/Appellant

बनाम Vs.

Commissioner of Income Tax,
NFAC, Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by

: Shri Shivam Garg, Advocate (Through VC)

प्रतिवादीद्वारा/Respondent by

: Shri Keshav Kishore Aanad, Sr. DR

सुनवाई की तिथि/ Date of hearing

: 18/12/2025

घोषणा की तिथि/ Date of pronouncement

: 18/12/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 09.01.2024, for Assessment Year 2017-18.

2. Shri Shivam Garg, appearing on behalf of the assessee submitted that in scrutiny assessment proceedings for AY 2017-18, the Assessing Officer (AO) *inter alia* made addition of Rs.6,00,000/- u/s.68A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The assessee in his return of income had declared 'Income from House Property' Rs.6,00,000/-. The AO made said addition holding that the assessee has not furnished any documentary evidence to show ownership of the property bearing no. E-16, DSIDC Complex, Nangloi, New Rohtak Road, New Delhi, from where the assessee has

purportedly declared rental income. The assessee carried the issue in appeal before the CIT(A), the CIT(A) vide impugned order upheld the findings on this issue in assessment order. The Id. Counsel for the assessee furnished copy of registered agreement to sell dated 30.09.2008 to substantiate that the property bearing no. E-16, admeasuring 2700 sq. ft. situated at DSIDC Rohtak Road, Nangloi, Delhi was purchased by the assessee jointly with three other persons namely; Nikhil Kumar Nagpal, Narender Kumar Nagpal & Alka Ahuja a total for consideration of Rs.69,00,000/-. The Id. Counsel further submitted that the said property was subsequently leased out to two different parties i.e. (i) New AM Products vide lease agreement dated 11.04.2016 on a monthly lease rental of Rs.1,00,000/- for a period of three years; & (ii) Shri Swastik Polymers vide lease agreement dated 11.04.20.16 on a monthly lease rental of Rs.1,00,000/- for a period of three years. The assessee being owner of $\frac{1}{4}$ share in the said property offered his share of rental income i.e. Rs.6,00,000/- in his return of income as income from House Property. The AO made addition of the rental income declared by the assessee as unexplained income u/s.68 of the Act. The Id. Counsel for the assessee in light of the ownership documents placed on record, prayed for deleting the addition.

3. Per contra, Shri Keshav Kishore Aanad, representing the department supported the impugned order and submitted that since the assessee had failed to furnish ownership document of the property before the authorities below. The rental income declared by the assessee was disbelieved.

4. Both sides heard, orders of the authorities below examined. The short issue in the present appeal by the assessee is with regard to genuineness of rental income earned by the assessee during the relevant period. The assessee in his return of income *inter alia* had offered to tax Rs.6,00,000/- under the head Income from House Property. In absence

of any documentary evidence produced by the assessee before the AO with regard to title of ownership of the property from which rental income has been declared, the AO disbelieved the assessee's submission, though, the assessee had placed on record Lease Agreements. Similar was the position before the First Appellate Authority. The assessee has now placed on record a copy of registered sale agreement dated 30.09.2008 vide which the assessee in joint ownership with three other persons had purchased property bearing no E-16, DSIDC Complex, Nangloi, New Rohtak Road, Delhi to substantiate assessee's title in the immovable property. After examining the same, I am satisfied that the assessee has discharged his onus in proving his ownership in the property from which the assessee has earned rental income and has offered the same to tax in his return of income under the head Income from House Property. In light of the document furnished by the assessee, the addition of Rs.6,00,000/- made u/s.68 of the Act is directed to be deleted.

5. Thus, appeal of the assessee is allowed.

Order pronounced in the open court on Thursday the 18th day of December, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 18/12/2025

NV/-

प्रतिलिपि अग्रेषित**Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI

1.	Date of dictation of Tribunal order on	22.12.2025
2.	Date on which typed draft order is placed before the dictating Member	23.12.2025
3	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S./Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign (in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	