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

## Before Sh. Satbeer Singh Godara, Judicial Member

## ITA No. 6925/Del/2025 : Asstt.  Year: 2017-18

| Shobhit Malhotra, Mohalla Sahukara Bilaspur, Rampur, Uttar Pradesh-244901 | Vs | Income Tax Officer, Ward-1(3), Rampur, U.P.-244901 |
|---|---|---|
| (APPELLANT) | | (RESPONDENT) |
| **PAN No. BRQPM4907C** | | |

**Assessee by: None**
**Revenue by : Sh. Amit Shukla, Sr. DR**

| Date of Hearing: 23.12.2025 | | Date of Pronouncement: 23.12.2025 |
|---|---|---|

# ORDER

This assessee's appeal for Assessment Year 2017-18 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/M/250/2025-26/1080362187(1) dated 04.09.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

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

3. It next emerges during the course of hearing with the able assistance coming from the Revenue side that the assessee/appellant is aggrieved against both the learned lower authorities' action assessing his total receipts in kachha arhatia business of Rs.3,68,17,312/- @ 5% resulting in addition of Rs.15,07,342/-; made in assessment order dated 21.02.2025 as upheld in the lower appellate discussion.

4.     That being the case, learned departmental representative could hardly dispute that both the lower authorities have nowhere discussed the segmental GP and comparable instances whilst assessing the assessee @5% in question. It is thus deemed appropriate in the larger interest of justice that a lump sum assessment of assessee's GP @ 1.5% in the given facts would be just and proper with a rider that the same shall not be treated as a precedent in any other case. Necessary computation shall follow as per law.

5.     This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 23/12/2025.

Sd/-
**(Satbeer Singh Godara)**
**Judicial Member**

**Dated: 23/12/2025**
*Subodh Kumar, Sr. PS*
 Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**