

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 150/DDN/2025 : Asstt. Year: 2020-21

Kedar Ghati Enterprises, Jawahar Nagar, Baniyari, Augustmuni Rudraprayag, Chamoli, Uttarakhand-246421	Vs	Income Tax Officer, Income Tax Office, Mukkus Residency, Sringar, (Garhwal), Srinagar, Uttarakhand-246174
(APPELLANT)		(RESPONDENT)
PAN No. AASF8721C		

Assessee by : None

Revenue by : Sh. A. S. Rana, Sr. DR

Date of Hearing: 12.01.2026

Date of Pronouncement: 12.01.2026

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2020-21, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/10787788588(1) dated 22.07.2025, in proceedings u/s 147 of the Income Tax Act, 1961.

2. Case called twice. None appears at the assessee's behest.

It 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 learned lower authorities had set into motion section 148/147 proceedings against the assessee regarding the corresponding information of

it's financial transactions in liquor business whereas the assessment in issue dated 10.03.2025 ended up in rejecting it's books followed by re-estimation of NP rate @ 2.86% which stands upheld in the lower appellate discussion.

4. It is thus clear words that both the learned lower authorities have nowhere made any addition *qua* the foregoing reasons of reopening. Faced with this situation, we quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to quash the impugned reopening in very terms. The Revenue's vehement contention in support of the impugned reopening stand rejected in very terms.

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

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 12/01/2026.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 12/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR