

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member

ITA No. 440/Del/2024 : Asstt. Year: 2021-22

ACIT, Circle-16(1), New Delhi-110002	Vs	Minerals Management Services India Pvt. Ltd., DSM 648, DLF Towers, Shivaji Marg, Moti Nagar, New Delhi-110015
(APPELLANT)		(RESPONDENT)
PAN No. AAACM6334J		

**Assessee by : Sh. Salil Kapoor, Adv. &
Sh. Sumit Lalchandani, Adv.**
Revenue by : Ms. Ankush Kalra, Sr. DR

Date of Hearing: 06.01.2026	Date of Pronouncement: 09.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for Assessment Year 2021-22 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1058430665(1) dated 04.12.2023, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. We notice at the outset during the course of hearing that the Revenue's sole substantive ground herein seeks to revive the Assessing Officer's action adding the amount in question of Rs.7,66,23,600/- as the assessee's under-reported rental

income in his assessment order dated 29.12.2022 which has been reversed in the CIT(A)'s lower appellate discussion.

4. That being the clinching factual position, the Revenue could hardly dispute that the tribunal's earlier order dated 02.12.2025 involving it's appeal ITA 338/Del/2024 for preceding assessment year 2018-19 has already upheld the CIT(A)'s identical findings that the Assessing Officer could not have simply adopted the online portal property.sulekha.com's rental rate. We further make it clear that there is no distinction on facts and law pinpointed at the Revenue's behest in both these assessment years. We thus adopt judicial consistency to uphold the learned CIT(A)'s detailed discussion deleting the impugned under-reporting of rental income addition in very terms.

5. No other ground or argument has been pressed before us.

6. This Revenue's appeal is dismissed

Order Pronounced in the Open Court on 09/01/2026.

Sd/-

(Amitabh Shukla)
Accountant Member
Dated: 09/01/2026

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