

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “B” BENCH: NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.4287/Del/2025
[Assessment Year : 2019-20]**

Divya Panwar D/o-Rajendra Kumar, 520/5, Near Kamboj Colony, Shamli, Uttar Pradesh-247776. PAN-BVIPPO392Q	vs	DCIT, Aaykar Bhawan, Bhainsali Gorund, Meerut Uttar Pradesh-250001
APPELLANT		RESPONDENT
Assessee by	Shri Chetan Monga, CA	
Revenue by	Shri Rajesh Kumar Dhanesta, Sr.DR	
Date of Hearing	19.11.2025	
Date of Pronouncement	16.01.2026	

ORDER

PER MANISH AGARWAL, AM :

The present appeal is filed by the assessee against the order dated 07.05.2025 by Ld. Commissioner of Income Tax (A)-3, Noida [“Ld. CIT(A)”] in Appeal No. CIT(Appeals) Noida-3/10104/2018-19 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 27.03.2024 passed u/s 147 of the Act pertaining to Assessment Year 2019-20.

2. Brief facts of the case are that a search and seizure action u/s 132 was carried out in the case of Omaxe Group of cases on 14.03.2022. During the course of search, digital data was seized which includes certain file folders titled as “Main Report Data” and “Shyam Neerav Pankaj Pandey” under the file name i.e. “Main

Report”, excel files were found containing the details of payments received from the customers on the booking of the flats. In the said sheets, amounts were written in coded form. It was observed by AO that the name of the assessee appears in the said excel sheet where a sum of INR 5000.00 is mentioned against the actual amount of INR 5 Lakhs. Accordingly, it is inferred by the AO that the assessee has made cash payment of INR 5 Lakhs for purchase of flat out of undisclosed sources and therefore, proceedings u/s 148 were initiated by way of issuance of notice dated 30.03.2023. The claim of the assessee was that property was purchased though jointly with her husband, however, the entire consideration was paid by assessee’s husband, Shri Mohit Tomar out of his bank accounts and out of housing loan taken from bank. It is thus, submitted that the assessee has not made any investments and cash, if any paid, it was by the husband of the assessee. However, the AO has made the addition of INR 5 Lakhs as unaccounted expenditure to the total income of the assessee.

3. Against the said order, assessee filed an appeal before Ld. CIT(A) who vide impugned order dated 07.05.2025, dismissed the appeal of the assessee and confirmed the order passed u/s 69B of the Act.

4. Aggrieved by the order of Ld. CIT(A), assessee is in appeal before the Tribunal by taking following grounds of appeal:-

1. *“That on the facts and in the circumstances of the case, the Ld. CIT(A) has failed to appreciate that the Ld. A.O. improperly shifted the*

burden of proof on the appellant, whereas it was the Revenue's obligation to establish that the entries in the seized excel sheet reflected unaccounted income of the appellant.

2. *That the order passed by the Ld. CIT(A) is based on assumptions, conjectures and without proper appreciation of facts on record.*
3. *That on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in relying on case laws and invoking Section 292C of the Income Tax Act, 1961 which are not applicable in the appellant's case, as the seized material was neither recovered from the possession nor the control of the appellant. and that each of the above grounds is independent and without prejudice to the others.*
4. *That the appellant respectfully reserves the right to add, alter, amend, OR withdraw any ground of appeal at the time of hearing.*
5. *The Ld. CIT (A) has erred in facts and in law while passing the order.*
6. *That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the addition of? 5,00,000/-under Section 69B of the Income Tax Act, 1961 without any direct corroborative evidence against the assessee.*
7. *That on the facts and in the circumstances of the case, the Ld. CIT(A) has failed to appreciate that third-party statements (employees of Omaxe Ltd.) are not binding on the appellant and require independent corroboration to fasten any tax liability.*
8. *That on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in upholding the addition solely based on unverified excel sheets ("dumb documents") without any corroborative material.*
9. *That on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in confirming the Ld. A.O.'s mechanical application of a 100x multiplier based on unverified general statements from employees of M/s. Omaxe Ltd., not specific to the assessee's transaction.*
10. *That on the facts and in the circumstances of the case, the Ld. CITA) has failed to acknowledge that the Ld. A.O. mechanically relied on unverified third-party documents, disregarding the appellant's submissions that the property was a residential unit jointly owned with her husband."*

5. All the grounds of appeal raised by the assessee pertaining to the addition of INR 5 Lakhs made u/s 69B of the Act therefore, same are taken together for consideration.

6. Heard the contentions of both parties and perused the material available on record. As observed above, claim of the assessee is that assessee is co-buyer of the property and is a housewife and the entire consideration was paid by Shri Mohit Panwar, her husband, out of his own sources and further housing loan was taken from IDBI Bank. It is further claimed by the assessee that no cash payment was made and the payment, if any, alleged as paid in cash, the same was given by her husband however, no action was taken against the husband of the assessee.

7. Looking to the entirety of the facts and circumstances of the case, we find that Ld. CIT(A) at page 8 of the order has tabulated the total cost of the flat to INR 11,58,431/- and the payments were made in 05 installments out of Saving Bank account of the assessee's husband, Shri Mohit Panwar out of his savings and housing loan from IDBI Bank. It is also an admitted fact that the assessee is a housewife and having no source of income.

8. In view of the above discussion, we are of the considered view that alleged amount of INR 5 Lakhs if paid in cash, the same was paid by the husband of the assessee and not by the assessee. It is also a matter of fact that no action was taken by the Revenue against the husband of the assessee with respect to this payment though the assessee since beginning of the proceedings, had claimed that entire payments were made by her husband only. In view of these facts, we hereby deleted the addition of INR 5 Lakhs.

9. In the result, the appeal of the assessee is allowed.

Order pronounced in the open Court on 16.01.2026.

Sd/-

**(YOGESH KUMAR U.S)
JUDICIAL MEMBER**

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 16.01.2026

Amit Kumar, Sr.P.S

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
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ASSISTANT REGISTRAR
ITAT, NEW DELHI