

**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. 949/Del/2025 : Asstt. Year : 2014-15
ITA No. 951/Del/2025 : Asstt. Year : 2015-16
ITA No. 1132/Del/2025 : Asstt. Year : 2016-17
ITA No. 1137/Del/2025 : Asstt. Year : 2017-18
ITA No. 1935/Del/2025 : Asstt. Year : 2018-19
ITA No. 1936/Del/2025 : Asstt. Year : 2018-19
ITA No. 694/Del/2025 : Asstt. Year : 2019-20
ITA No. 695/Del/2025 : Asstt. Year : 2020-21
ITA No. 1085/Del/2025 : Asstt. Year : 2021-22**

Radha Buildtech (India) Pvt. Ltd., Pranshu Goel, CA, 5A/3A, Ansari Road Darya Ganj, New Delhi-110002 (APPELLANT)	Vs	DCIT, Central Circle-15, New Delhi (RESPONDENT)
PAN No. AAFCR2481L		

**Assessee by : Sh. Pranshu G., CA &
Sh. Aditya Gupta, Adv.
Revenue by : Ms. Amish S. Gupt, CIT-DR**

Date of Hearing: 15.01.2026	Date of Pronouncement: 21.01.2026
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ORDER

Per Bench:

These assessee's nine appeals for Assessment Years 2014-15 to 2021-22, arise against the CIT(A)-26, New Delhi's DIN & order Nos. ITBA/APL/M/250/2024-25/1091723399(1), 1071723529(1), 1071731183(1), 1071730933(1), 1071730735(1), 1071727190(1), 1071730497(1), 1073086353(1) and 1073010178(1) dated 31.12.2024, 10.02.2025 and 10.02.2025, in proceedings u/s 147 r.w.s.

143(3) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.

3. After vehemently arguing in favour of the assessee's various legal and factual substantive ground identically pleaded in all these cases, learned counsel states very fairly that he would only wish to press for quantification of it's GP estimation made in both the lower proceedings.

4. It is in this factual backdrop that we reject the assessee's all grounds raised in these nine cases in identical terms except GP estimation made by both the learned lower authorities in succeeding terms.

5. This assessee/appellant is admittedly a company carrying out civil construction in real estate development etc. Learned departmental authorities appear to have carried out the search in question at it's premises on 02.03.2022 in connection with M/s Gaur Group of companies etc. There is no dispute between the parties that they came across various incriminating documents and evidence indicating it to have booked bogus expenses representing sub-contracts & labour heads etc. This is what made the learned Assessing Officer to reject the

assessee's books u/s 145(3) of the Act and recomputed it's GP as under:

Assessment Year	Gross Profit declared	Gross Profit estimated
2014-15	7.10%	10%
2015-16	6.90%	10%
2016-17	7.00%	10%
2017-18	7.70%	11%
2018-19	8.50%	12%
2019-20	7.80%	11%
2020-21	11.30%	14%
2021-22	13.85%	18%

5.1 This is what leaves the assessee aggrieved in all these assessment years in identical terms.

6. We have given our thoughtful consideration to the assessee's and the Revenue's respective vehement submissions. Suffice to say, we make it clear that neither the assessee has been able to prove it's very low gross profits computation at least in former six assessment years upto A.Y. 2019-20 nor the learned lower authorities appear to have even discussed any comparable segmental revenues whilst enhancing the same to @ 10% to 18% (supra). Faced with this situation and in the larger interest of justice, we are of the considered view that a lump sum GP estimation @8% or that declared at the rate of assessee's behest hereinabove; whichever is higher, shall meet the ends of justice with a rider that the same shall not be treated as a precedent. Necessary computation shall follow as per law.

7. No other grounds or arguments have been pressed before us.

8. These assessee's nine appeals ITA No. 694, 695, 949, 951, 1085, 1132, 1137, 1935 & 1937/Del/2025 are partly allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 21/01/2026.

Sd/-

(Amitabh Shukla)
Accountant Member

Dated: 21/01/2026

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