

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA Nos. 2741 to 2746/Del/2025
ITA Nos. 2819 & 2820/Del/2025
(Assessment Years: 2013-14 to 2020-21)**

Sh. Joginder Payla H.No. 453, Sector-17, Faridabad, Haryana – 121002	Vs.	DCIT, Central Circle-27 Room No. 348, 3 rd Floor, Jhandewalan Extension, New Delhi – 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ANXPP9610M		
Appellant	..	Respondent

**ITA Nos.3157 to 3162/Del/2025
(Assessment Years: 2014-15 to 2018-19 & 2020-21)**

Sh. Narender Singh DSS No. 29, 1 st Floor HUDA Shopping, Centre Sector-31, Faridabad Haryana – 121003	Vs.	ACIT, CC-27 Room No. 348, 3 rd Floor, Jhandewalan Extension, New Delhi – 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: FEGPS4745H		
Appellant	..	Respondent

**ITA Nos.4685 to 4689/Del/2025
(Assessment Years: 2012-13 to 2016-17)**

Sh. Kailash Kumar Village Fatupura, Tehsil	Vs.	DCIT, CC-27 Room No. 348, 3 rd Floor,
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Tigaon Faridabad, Haryana – 121002		Jhandewalan Extension, New Delhi - 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: BAYPK0955K		
Appellant	..	Respondent

Appellant by :	Ms. Monika Ghai, Adv. Sh. Sharad Aggarwal, Adv.
Respondent by :	Ms. PoojaSwaroop, CIT, DR

Date of Hearing	13.01.2026
Date of Pronouncement	23.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the Assessee against the orders of the Ld. Commissioner of Income-tax (Appeals) (hereinafter referred to as the First Appellate Authority or ‘the ld. FAA’ for short) in appeals filed before him against the orders of the ld. Assessing Officer (hereinafter referred to as the Ld. AO, for short) passed u/s 143(3)/153C of the Income-tax Act, 1961 (hereafter referred to as ‘the Act’). Further details of the orders of the lower authorities are as under:-

ITA No. & AY	Ld. FAA who passed the appellate	Appeal No. & Date of order of the Ld. FAA	AO who passed the assessment order
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	order		&Date of order
2741/D/25 2013-14	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073208869(1) Dated 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2742/Del/25 2014-15	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073209135(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2743/Del/25 2015-16	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073209552(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2744/Del/25 2016-17	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073209869(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2745/Del/25 2017-18	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073210072(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2746/Del/25 2018-19	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073210367(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2819/Del/25 2019-20	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073210585(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
2820/Del/25 2020-21	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1073210750(1) 12.02.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
3157/Del/25 2014-15	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074711052(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
3158/Del/25 2015-16	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074712378(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
3159/Del/25 2016-17	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074711875(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023

3160/Del/25 2017-18	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074713073(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
3161/Del/25 2018-19	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074714873(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
3162/Del/25 2020-21	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2024- 25/1074713963(1) 19.03.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
4685/Del/25 2012-13	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2025- 26/1076592531(1) 30.05.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
4686/Del/25 2013-14	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2025- 26/1076592156(1) 30.05.2025	DCIT, CC-27, New Delhi, dated 30.03.2023
4687/Del/25 2014-15	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2025- 26/1076592215(1) 30.05.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
4688/Del/25 2015-16	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2025- 26/1076592299(1) 30.05.2025	ACIT, CC-27, New Delhi, dated 30.03.2023
4689/Del/25 2016-17	CIT(A)-31, Delhi	DIN & Order No : ITBA/APL/S/250/2025- 26/1076592396(1) 30.05.2025	ACIT, CC-27, New Delhi, dated 30.03.2023

2. At the time of hearing Id. DR has sought adjournment on the basis that additions in the hands of these assesseees have been made on protective basis while additions on substantive basis have been made in the hands of Robert Wadhara and in fact, the appeals of the Robert Wadhara are still pending

before the Ld. First Appellate Authority, therefore, till the disposal of that appeal the present appeals be kept pending.

3. Ld. Counsels appearing for the assessee, however, submitted that in any case the years involved are unabated years and neither in the satisfaction note recorded to take cognizance u/s 153C of the Act or in the impugned orders there is any reference of any incriminating material found and relied. Reliance was heavily placed on the decision of Hon'ble Delhi High Court in the case of **Saksham Commodities Ltd. Vs. ITO (2024) 464 ITR 1 (Delhi)**. It was also pointed out that in regard to AY: 2020-21 in fact the assessment should have been u/s 153C as a search year has to be determined on the basis of date of recording of satisfaction note. Therefore, assessment concluded u/s 143(3) for AY: 2020-21 are not sustainable in the light of decision of **Hon'ble Delhi High Court in CIT Vs. RRJ Securities Ltd. (2016) 380 ITR 612 (Delhi)**.

4. We are of the considered view that where Ld. First Appellate Authority was yet to make final conclusion with regard to substantive additions sustaining protective additions lacks legal sanctity as protective additions

independently have no legal substratum to sustain and same has caused prejudice to the cause of justice for both the assessee and Revenue.

5. Therefore, the factual legal aspect as raised before us with regard to absence of incriminating materials being referred in the satisfaction note or the assessment orders and that in regard to AY: 2020-21 assessment should have been u/s 153C of the Act require indulgence of the Ld. First Appellate Authority independently too.

6. Thus, we allow the appeals for statistical purposes and restore the issues involved in appeals to ld. CIT(A) to give assessee fresh opportunity of hearing on aforesaid question of facts and law and to give conclusive findings on the same, only consequent to determination of issues in hand of assessee, where substantive additions have been made.

7. The appeals are allowed for statistical purposes.

Order pronounced in the open court on 23.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 23.01.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI