

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA Nos.3403 & 3404/Del/2025  
Assessment Years: 2020-21 & 2021-22

Sh. Ashwani Jain, 9, Bhagwan Nagar, Jungpura, Jeewan Nagar, Delhi	<b>Vs.</b>	DCIT, Central Circle-30, Delhi
<b>PAN: ABTPJ3240M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Pranav Yadav, Adv.
Department by	Ms. Amish S. Gupt, CIT(DR)

Date of hearing	22.01.2026
Date of pronouncement	22.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

These assessee's twin appeals ITA Nos. 3403 & 3404/Del/2025 for assessment years 2020-21 and 2021-22, arises against the Commissioner of Income Tax (Appeals)-30 [in short, the "CIT(A)"], New Delhi's orders, both dated 12.12.2024, having DINs and orders no. ITBA/APL/M/250/2024-25/1071165111(1) and ITBA/APL/M/250/2024-25/1071166041(1), involving proceedings under sections 153C r.w.s. 143(3) and 143(3) of the

Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Heard both the parties. Case files perused.

2. Coming to the assessee's former appeal ITA No. 3403/Del/2025, we notice during the course of hearing that he is aggrieved against both the learned lower authorities action holding it as an entry provider; @ 50 paise qua the corresponding entries of Rs.5,12,87,784/-, resulting in addition of Rs.1,28,220/- in assessment order dated 9<sup>th</sup> March, 2023 and upheld in the lower appellate discussion.

3. That being the case, learned counsel representing assessee could hardly dispute that the departmental authorities had carried out section 132 search action in M/s. Sanjay Jain & Mehta group on 26.10.2020 wherein he was found to be a part of a well-orchestrated accommodation entry network. This followed the searched party as well as the assessee's Assessing Officer's respective section 153C satisfaction(s) finally culminating in the impugned assessment framed on 09.03.2023 in his case assessing the foregoing entry commission. We thus find no reason to interfere

with the learned authorities impugned action. The assessee fails in his instant former appeal ITA No. 3403/Del/2025 in very terms.

4. The outcome of the assessee's latter appeal ITA No. 3404/Del/2025 involving section 143(3) assessment in question framed on 22.12.2022 appears to be against the department. This is for the precise reason that the learned Assessing Officer in the above searched party's case had recorded his satisfaction that the corresponding incriminating material required to be forwarded to the jurisdictional Assessing Officer on 11.05.2022 which followed the latter's satisfaction in the very financial year. That being the case and going by section 153C(1) 1<sup>st</sup> proviso read in light of CIT-7 Vs. RRJ Securities Ltd. (2016) 380 ITR 612 (Del), PCIT Vs. Ojjus Medicare (P) Ltd., (2024) 465 ITR 101 (Del) and CIT Vs. Jasjit Singh (2024) 465 ITR 101 (SC), we notice that once the foregoing date of recording satisfaction is treated as a date of search in such an instance, the learned Assessing Officer could only have framed section 153C assessment herein than a regular one under section 143(3) of the Act.

5. Faced with this situation, we reject the Revenue's vehement contention supporting the impugned assessment, to hold it as a

*non-est* one in the eyes of law. The assessee succeeds in its latter appeal ITA No.3404/Del/2025.

All other remaining pleadings between the parties stand rendered academic.

6. This assessee's former appeal ITA Nos.3403/Del/2025 is dismissed and the latter appeal ITA No. 3404/Del/2025 is allowed. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 22<sup>nd</sup> January, 2026***

***Sd/-***  
**(AMITABH SHUKLA)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 22<sup>nd</sup> January, 2026.

*RK/-*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi