

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.216/DDN/2025
Assessment Year: 2019-20

Sh. Gyandei, Lane 04, Krishna Vatika Doon Divine, Dehradun	Vs.	DCIT/ACIT, Dehradun
PAN :AKLPG7258B		
(Appellant)		(Respondent)

Assessee by	Sh. Robin Aswal, Adv.
Department by	Ms. Poonam Sharma, CIT(DR)

Date of hearing	14.01.2026
Date of pronouncement	14.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2019-20, arises against the Commissioner of Income Tax (Appeals)-3 [in short, the "CIT(A)"], Noida's order dated 01.09.2025 in case no. CIT(Appeals) Noida-3/10041/2018-19, involving proceedings under sections 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Coming to the assessee's sole substantive ground on merits seeking to reverse both the learned lower authorities' respective findings treating an amount of Rs. 14 lakhs as unexplained under section 69B of the Act in assessment order dated 06.03.2024 and upheld in the lower appellate discussion. We note during the course of hearing that the same is based on some alleged incriminating material found/seized during the course of departmental search carried out on 02.02.2022 in the premises of Mr. Krishna Sharma and Smt. Sheetal Sharma group of cases. This is what made both the learned authorities to assess the assessee for her impugned unexplained amount of Rs. 14 lakhs assessed under section 69B.

3. Faced with this situation, the assessee refers to pages 91 to 100 in the case records indicating the tribunal earlier coordinate bench's order dated 22.08.2025 passed in the connected cases ITA No.31/DDN/2025 (AY: 2019-20) concluding that not only the said addition remained uncorroborated but also no cross-examination opportunity has been afforded to all the parties. The very factual position continued herein as well as we find no distinction of facts

or law pinpointed at the Revenue's behest. We thus conclude that the impugned section 69B r.w.s. 115BBE addition of Rs.14 lakhs made in the assessee's hands is not sustainable. The same stands deleted therefore.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 14th January, 2026

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 21st January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi