

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 8760/Del/2025 : Asstt. Year: 2017-18**

Vibha Bhatia, 573, Kartar Ishwar Bhawan, Karol Bagh, New Delhi-110006 (APPELLANT)	Vs	Income Tax Officer, Ward-47(2), New Delhi-110002 (RESPONDENT)
<b>PAN No. AEHPB1815P</b>		

**Assessee by: None**

**Revenue by : Sh. Manoj Kumar, Sr. DR**

**Date of Hearing: 22.01.2026**

**Date of Pronouncement: 22.01.2026**

**ORDER**

This assessee's appeal for Assessment Year 2017-18 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1081815564(1) dated 16.10.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

3. It transpires during the course of hearing that there arises the first and foremost legal issue of validity of the impugned reopening itself as the learned assessing authority had set into motion section 148/147 proceedings against the assessee regarding the sole reason of total cash sales of Rs.5,60,61,900/- whereas his assessment framed on

20.12.2019 ended up adding gross profit of Rs.28,03,095/- in question. It is thus clear that the learned assessing authority has nowhere made any addition *qua the* above sole reason of reopening.

4. That being the clinching case, I hereby quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to quash the impugned reopening for the above precise reason in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 22/01/2026.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 22/01/2026**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**