

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.8049/Del/2025
Assessment Year: 2019-20

Sh. Alok Bansal, B-5/34, First Floor, Paschim Vihar, New Delhi	Vs.	Income Tax Officer, Ward-44(6), Delhi
PAN: AGGPB9659N		
(Appellant)		(Respondent)

Assessee by	Sh. Gaurav Jain, Adv. Sh. Tarun Chanana, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	19.01.2026
Date of pronouncement	19.01.2026

ORDER

This assessee's appeal for assessment year 2019-20, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1082752286(1), dated 19.11.2025 involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Coming to the first and foremost legal issue between the parties regarding validity of the impugned reopening, this tribunal hereby notices from the perusal of the learned Assessing Officer's

reopening reasons at page 25 to 27 enclosed with section 148A notice dated 25th March, 2023 that what all he had done was to proceed on the basis of some information regarding Sh. Gurdeep Singh Kartar Singh than the appellant, namely, Sh. Alok Bansal. It thus turns out to be a case which is lack of any tangible material or information pertaining to the assessee forming basis of the impugned reopening which could not be held sustainable in law. Quashed accordingly.

All other pleadings between the parties stand rendered academic.

3. This assessee's appeal is allowed.

Order pronounced in the open court on 19th January, 2026

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 29th January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi