

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 7482/Del/2025 : Asstt. Year: 2020-21

Komal Kumar, Vill. Sambhalhera, Jansath, Muzaffarnagar, Uttar Pradesh-251314	Vs	Assessment Unit, Muzaffarnagar, Uttar Pradesh-251002
(APPELLANT)		(RESPONDENT)
PAN No. BMZPK6093F		

**Assessee by: Sh. Sankalp Malik, Adv.
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 27.01.2026	Date of Pronouncement: 27.01.2026
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ORDER

This assessee's appeal for Assessment Year 2020-21 arises against the Assessing Officer's DIN & order No. ITBA/AST/S/147/2024-25/1074540022(1) dated 16.03.2025, in proceedings u/s 147 r.w.s. 144B of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
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 the impugned proceedings against the assessee regarding the sole reason of total cash deposits of Rs.2,62,30,808/- whereas his assessment framed on

16.03.2025 in question ended up in disallowing/adding commission income etc.

4. It is thus clear that the learned assessing authority has nowhere made any addition *qua the* above sole reason of reopening. 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 27/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 27/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR