

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

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

**ITA No. 8692/Del/2025 : Asstt. Year: 2017-18**

Radha Bansal, H.No. 67/14, Urban Estate, Karnal, Haryana-132001	Vs	Income Tax Officer, Ward-5(3), Gautam Budh Nagar, Uttar Pradesh
(APPELLANT)		(RESPONDENT)
<b>PAN No. AHRPB7607E</b>		

**Assessee by: Sh. Vinay Goel, CA**

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

<b>Date of Hearing: 28.01.2026</b>	<b>Date of Pronouncement: 28.01.2026</b>
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**ORDER**

This assessee's appeal for Assessment Year 2017-18 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1083011700(1) dated 26.11.2025, in proceedings u/s 143(3) 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 section 148/147 proceedings against the assessee regarding the sole reason of total cash deposits of Rs.10,50,000/- whereas the assessment in question framed on

30.12.2019 has ended up adding a sum of Rs.30,00,000/- received from her brother Sh. Sanjeev Goyal; as unexplained.

4. It is thus clear that the learned assessing authority has nowhere made any addition *qua the* above sole reason of reopening. This 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 28/01/2026.

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

**Dated: 28/01/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**