

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.9010/Del/2025
Assessment Year: 2019-20**

Kanchan Rawal, H. No.136, 2 nd Floor, Pitampura, Rohini, New Delhi-110088	Vs.	Income Tax Officer/ National Faceless Assessment Order Centre, JAO:ITO, Ward-36(1) New Delhi
PAN: ADKPR5554P		
(Appellant)		(Respondent)

Assessee by	Shri Ashok Ojha, Adv.
Department 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 2019-20, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No:ITBA/NFAC/S/250/2025-26/1082117003(1), dated 29.10.2025 involving proceedings under section 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/appellant's first and foremost and substantive ground claiming chapter VI-A deduction of

Rs.1,02,287/- made in the CIT(A)'s order at page-19, there is hardly any dispute that the Assessing Officer had duly accepted the same at page-8 of the assessment order dated 16.04.2024. Deleted accordingly.

3. Next comes the second section 56(2)(x) addition of Rs.18,17,700/- made in assessee's hands in both the learned lower authorities' respective findings.

4. There is no dispute that the assessee had acquired the asset in question for Rs.20 lakhs having stamp duty value of Rs.1,33,91,500/-, whereas the DVO arrived at its fair market value amounting to Rs.38,17,700/- resulting in the impugned addition of Rs.18,17,700/- forming subject matter of adjudication before this Tribunal.

5. Both the parties could hardly dispute that such a valuation exercise is very much a subjective one wherein possibility of some distressing factors on both sides couldn't be altogether ruled out. It is thus deemed appropriate that a lumpsum relief of Rs.5 lakhs to assessee would meet the ends of justice with a rider that the same shall not be treated as a precedent. The

impugned addition is therefore restricted to Rs.17,17,700/-.

Necessary computation shall follow as per law.

6. The assessee's appeal is partly allowed.

Order pronounced in the open court on 22nd January, 2026.

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 22nd January, 2026.

Shekhar

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi