

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No.8602/Del/2025  
Assessment Year: 2014-15**

Jabbar Khan, 30, Foota Road, Near Ayshahumera Masjid Hindon Vihar, Meerut Road, Ghaziabad, Uttar Pradesh-201201	<b>Vs.</b>	National Faceless Assessment Centre, Delhi-110001
<b>PAN:AEXPK7941K</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Mukesh Gupta, Adv.
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR

<b>Date of hearing</b>	<b>27.01.2026</b>
<b>Date of pronouncement</b>	<b>27.01.2026</b>

**ORDER**

This assessee's appeal for assessment year 2023-24, 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/250/2025-26/1082751913(1), dated 19.11.2025 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 sole and substantive issue between the parties herein, It transpires during the course of hearing that both the learned lower authorities have treated the assessee's alleged investment representing cash a sum of Rs.16.73 lakhs as unexplained in assessment order dated 28.03.2022 as upheld in the lower appellate discussion.

3. Faced with this situation, I hereby notice that the assessee had in fact co-purchased an immovable property in question for the impugned sum along with his brother namely Shri Abbas; and, therefore, unless to contrary is proved the necessary presumption is that they had acquired the same to the extent of half share each. The impugned addition is therefore restricted to Rs.8.36 lakhs in principle.

4. Next comes the second substantive issue of quantification of the impugned addition. The Revenue could hardly dispute that in such an instance, possibility of the assessee and his family's accumulated pasting saving could not be altogether denied. It is thus deemed appropriate in this peculiar facts that a lumpsum addition of Rs. 5 lakhs would be just and proper with a rider that the same shall not be treated as precedent. The assessee

gets relief of Rs.11.73 lakhs in other words. Necessary computation shall follow as per law.

5. The assessee's appeal is partly allowed.

***Order pronounced in the open court on 27<sup>th</sup> January, 2026.***

***Sd/-***

**(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 27<sup>th</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi