

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

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

**ITA No.8297/Del/2025  
Assessment Year: 2023-24**

Gemini Haryanvi Charitable Trust, A-57, Saraswati Vihar, North West Delhi, New Delhi-110034	<b>Vs.</b>	Income Tax Officer, Ward Exemption-1(2), Civic Centre, New Delhi-110002
<b>PAN:AADTG3794N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Suvir Sharma, CA & Shri Vatsal Sharma, CA
<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/250/2025-26/1081695519(1), dated 13.10.2025 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee/appellant is aggrieved against both the learned lower

authorities' respective assessment and lower appellate findings adding an amount of Rs.16.50 lakhs as unexplained investment under section 69; in assessment order dated 10.03.2025 as upheld in the lower appellate discussion.

3. That being the case, it is noticed from the perusal of the case record that impugned sum has indeed come by banking channel from the assessee's trustee Mr. Arun Gemini, whose genuineness & creditworthiness, as the case may be, are not in dispute. Faced with the situation, it is hereby concluded that both the learned lower authorities' action in making the impugned addition as unexplained investment in assessee's hand would not be upheld. Deleted accordingly.

4. The assessee's appeal is 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