

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8768/Del/2025
Assessment Year: 2022-23**

Kalpna Tyagi, Pranshu Goel, Chartered Accountant, 5A/3A, Ansari, Road, Daryaganj, New Delhi-110002	Vs.	Income Tax Officer, Ward-43(1), Civic Centre, New Delhi
PAN: AEZPT6863M		
(Appellant)		(Respondent)

Assessee by	Shri Pranshu Goel, CA & Shri Aditya Gupta, 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 2022-23, 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/250/2025-26/1082843304(1), dated 29.10.2025 involving proceedings under section 143(3) r.w.s. 144B 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 sole and substantive ground raised in the instant appeal, it emerges that she is

aggrieved against both the learned lower appellate's respective findings holding the cash amount of Rs.22,10,220/- in respect of payment made in purchasing of Unit No.G-46 from one Shri Anubhav Sharma as her unexplained investment.

3. Faced with this situation, the Tribunal hereby notices from the perusal of the corresponding agreement itself reproduced at pages 4 to 5 of the assessment order dated 09.03.2024 that the assessee's signature nowhere appear thereupon. The department's case at the best is that it was her husband Shri Pradip Tyagi who had signed at the assessee's behest. That being the case, the tribunal finds no merit in the impugned addition as the department has failed to prove her to have paid cash amount of Rs.15 lakhs in very terms. Deleted accordingly.

4. The assessee's appeal is 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