

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8812/Del/2025
Assessment Year: 2012-13**

Gaurav Dhir, C/O-Kings Radio, 22A, Main Market, Garhi, East of Kailash, New Delhi-110065	Vs.	Income Tax Officer, Ward-30(5), E-2 Block, Dr. Shyama Prasad Mukherjee Civic Centre, Delhi-110002
PAN:AJPPD1055Q		
(Appellant)		(Respondent)

Assessee by	Shri Umesh Thakur, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	27.01.2026
Date of pronouncement	27.01.2026

ORDER

This assessee's appeal for assessment year 2012-13, arises against the Addl./Joint Commissioner of Income Tax (Appeals) [in short, the "CIT(A)"], Nashik's DIN & Order No:ITBA/APL/S/250/2025-26/1082203910(1), dated 31.10.2025 involving proceedings under section 144 r.w.s 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Coming to the first and foremost issue between the parties regarding an addition of Rs.5,24,197/- representing the assessee's unexplained payment of his credit card bills to the tune of Rs.5,24,197/-, it is noticed from a perusal of the case

records that it was his company M/s Mixorg Consulting Services Pvt. Ltd. who has all along supported the case of having actually incurred the same which was also sent to the Assessing Officer for his remand report. I thus don't find any merit to the impugned addition of unexplained expenditure payment of Rs.5.24 lakhs in the hands of the assessee. Deleted accordingly.

3. Learned departmental representative next vehemently submits that latter addition of Rs.1,97,880/- has been rightly made in the hands of the assessee going by his Form 26AS figures taken note of by both the lower authorities. The assessee has placed on record the same wherein no such income has been incorporated. This latter addition also follows the suit therefore. Both the impugned additions stand deleted.

4. The assessee's appeal is allowed.

Order pronounced in the open court on 27th January, 2026.

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 27th January, 2026.

Shekhar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi