

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8823/Del/2025
Assessment Year: 2015-16**

Nupur Mathur, G-103, Bestech Park View, Sector-81, Narsinghpur, Gurgaon, Haryana-122004	Vs.	Income Tax Officer, Ward-3(1), Gurgaon, Haryana-122016
PAN:ANFPM78950		
(Appellant)		(Respondent)

Assessee by	Shri Samir Chopra, Adv.
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 2015-16, 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/250/2025-26/1081652502(1), dated 10.10.2025 involving proceedings under section 147 r.w.s. 144 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 first and foremost issue of validity of reopening itself, it emerges from the perusal of case record that

the learned lower authorities' had set into motion section 148A proceedings against the assessee alleging cash deposits of Rs.1,93,00,000/-, whereas, they have admitted actual cash deposits amounting to Rs.4,42,500/- only in assessment order dated 28.02.2024.

3. This being the clinching factual position, the Revenue could hardly dispute that the impugned reopening initiated under "new" scheme (on or after 01.04.2021) itself is not sustainable going by the above total non-application of mind and in absence of any tangible material. Quashed accordingly.

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