

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8816/Del/2025
Assessment Year: 2018-19**

Mansi Gulati, 2001 A Gali Raja Uggar Sain Sita Ram Bazar, New Delhi-110006	Vs.	Income Tax Officer, Ward-45(1), Civic Centre, New Delhi-110029
PAN:BGTPG2404E		
(Appellant)		(Respondent)

Assessee by	Shri Navneet Singhal, CA & Shri Nitin Kumar Rai, 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 2018-19, 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/250/2025-26/1079202819(1), dated 01.08.2025 involving proceedings under section 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that both the learned lower authorities have added a sum of Rs.7.47 lakhs as

the assessee's unexplained expenditure in representing payment to M/s Kohli Tent House in the relevant previous year; in assessment order dated 19.03.2024 as upheld in the lower appellate discussion.

3. That being the case, the Revenue could hardly dispute the clinching fact emanating from the case records (page-66) that it was assessee's father Late Shri Narinder Kumar Garg who had booked the said tent house for Rs.2,36,000/- on 23.11.2017. The necessary assumption which follows is that Mr. Garg only would have made the impugned remaining payment of Rs.5,11,000/- since the assessee's name does not appear anywhere in the recipient's books. The impugned addition of Rs.7.41 lakhs is hereby deleted for this precise reason. Ordered 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