

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

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

**ITA No.8487/Del/2025  
Assessment Year: 2012-13**

Income Tax Officer, Ward-13(3), I.P. Estate C.R. Building, New Delhi-110002	<b>Vs.</b>	JMV Infrastructure Private Limited, 1751/127 Gali No.27, Shanti Nagar, TRI Nagar, New Delhi-110035
<b>PAN:AACCJ5476C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Gaurav Jain, Adv. Shri Tarun Chanana, Adv.
<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 Revenue's appeal for assessment year 2012-13, 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/250/2025-26/1081655145(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 Revenue/appellant is aggrieved against the CIT(A)'s action in lower appellate discussion holding the impugned reopening as

not sustainable in law being in the nature of mere change of opinion going by CIT vs Kelvinator India Ltd. (2010) 320 ITR 161

3. That being the case, the tribunal hereby notices from the perusal of the case records that the assessing authority had in fact framed its regular assessment under section 143(3) of the Act on 05.11.2014 after examining the assessee's share application money received from M/s Mithinlanchal Investment and Finance Ltd. going by information/enquiries u/s 133(6) of the Act dated 12.09.2024 (page -151 of the paper book). This clinching fact is unrebutted from the Revenue side. I therefore hold in this factual backdrop that the CIT(A)'s lower discussion has already quashed the impugned reopening as a mere change of opinion which does not call for any interference.

4. The Revenue's appeal is dismissed.

***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