

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

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

**ITA No.8945/Del/2025  
Assessment Year: 2015-16**

Gurpreet Kaur, 47, Cottage Encl A4, Paschim Vihar, Delhi-110063	<b>Vs.</b>	Income Tax Officer, Ward-43(6), Civic Centre, New Delhi-110001
<b>PAN: BAAPK2129R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Kamal Jindal, CA & Shri Anish Kumar, Adv.
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR

<b>Date of hearing</b>	28.01.2026
<b>Date of pronouncement</b>	28.01.2026

**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/250/2025-26/1082010209(1), dated 27.10.2025 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 the assessee is aggrieved against the Ld. CIT(A)/NFAC's lower appellate

discussion estimating the business income GP @ 5% of total turnover from that @ 8% as estimated by the ld. Assessing Officer, which reads as under:-

*“6. I have carefully considered the facts of the case, statement of facts, grounds of appeal, assessment order of the AO, submissions made and documents furnished as well as judicial decisions relied upon by the appellant. Vide ground Nos. 2 and 4, the appellant has challenged the assessment and addition made by the AO. The AO in the assessment order has stated that the appellant failed to furnish cash book as per requisitioned u/s.142(1) and in absence of such books of accounts, estimated the business income @ 8% of total turnover of Rs.1,77,64,010/- arrived at Rs. 14,21,120/- and made addition of Rs. 12,61,815/- (Rs.14,21,120 - Rs.1,59,305). It is contended by the appellant that the AO rejected the books of account invoking provision of section 145 by applying the presumptive gross profit rate of the calculated turnover. The contention of the appellant is not found to be correct as the AO holding that the appellant has not maintained books of accounts of her business has estimated business income @ 8% of total turnover and nowhere in the assessment order has mentioned that books of account are rejected invoking provision of section 145 of the Act.*

*In view of the totality of facts and circumstances of the case, since the appellant did not produce books of accounts and other documents before the AO during the course of assessment proceedings, the AO had no other option left with him but to estimate the business income. However, the business income estimated @ 8% of turnover appears to be on higher side and in my considered view, end of justice would be met if the estimation by the AO is restricted to 5% of the turnover so as to cover up various discrepancies noticed by the AO. Accordingly, the AO is directed to estimate the business income @ 5% of total turnover which works out to Rs. 8,88,200/-. Thus, the addition to the tune of Rs. 7,28,895/- [Rs. 8,88,200/- minus Rs.1,59,305/-] is hereby confirmed and Rs. 5,32,920/- is directed to be deleted. Ground Nos. 2 and 4 raised by the appellant are partly allowed.”*

3. That being the case, in the light of the fact that the ld. CIT(A) prima facie has already reduced gross profit estimation considerably from 8% to 5%, this tribunal finds no merit in the sole substantive ground of the assessee. Rejected accordingly.

4. The assessee's appeal is dismissed.

***Order pronounced in the open court on 28<sup>th</sup> January, 2026.***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 28<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