

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

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

ITA No.8549/Del/2025  
Assessment Year: 2017-18

Income Tax Officer, Panipat	<b>Vs.</b>	Sh. Gaurav Jain, Prop. Haryana Filing Station, 40 Gandhi Mandi, Panipat, Haryana
		<b>PAN: ADEPJ9821H</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Abhishek Agarwal, CA Sh. Varun Goel, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

**ORDER**

This Revenue's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1082789002(1), dated 19.11.2025, involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case files perused.

2. This Revenue's appeal raises the following substantive ground:

“1. Whether the CIT(A) is right in law in deleting the said addition of Rs.40,00,000/-, which was made by the AO on account of established Accommodation Entry made by the assessee with Ms. Eshverya Jain Prop. M/s. A.K. Trading Co. during the year under consideration?”

3. Suffice to say, a perusal of the CIT(A)/NFAC's lower appellate discussion from page 6 onwards indicates that he has made it clear that no such amount in issue of Rs.40 lakhs forms subject matter of any transaction; be it credit or debit, between the assessee and M/s. A.K. Trading Company in the relevant previous year. This clinching factual finding under challenge has gone been unrebutted from the Revenue side. Rejected accordingly.

4. This Revenue's appeal is dismissed.

***Order pronounced in the open court on 21<sup>st</sup> January, 2026***

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

Dated: 9<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi