

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 9124/Del/2025 : Asstt. Year: 2022-23

Anuj Jain, 153, Gandhi Nagar, Sardhana, Meerut-250342	Vs	Income Tax Officer, Ward-1(1)(1), Meerut-250001
(APPELLANT)		(RESPONDENT)
PAN No. AJQPJ4366B		

**Assessee by: Sh. Shrey Jain, Adv. &
Sh. Dipanshu Aggarwal, Adv.
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
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ORDER

This assessee's appeal for Assessment Year 2022-23 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1081622510(1) dated 10.10.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It transpires during the course of hearing that the sole substantive issue between the parties is that of correctness of both the lower authorities' action assessing/estimating the assessee's NP in timber business etc. @20% than that @ 6.17% declared in his computation.

4. That being the only issue, learned counsel has invited the tribunal's attention to the assessee's profit rate(s) ranging between 3.94% to 5.33% in the succeeding three assessment years as per his audited books. Faced with this situation and in the larger interest of justice, it is deemed appropriate that a lump sum NP estimation @7% in the assessee's case would be just and proper with a rider that the same shall not be treated as a precedent. Necessary computation shall follow as per law.

5. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 29/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 29/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR