

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

ITA No. 6139/Del/2024 : Asstt. Year: 2006-07

DCIT, Central Circle-19, New Delhi	Vs	National Industrial Corporation Pvt. Ltd., A/270, Bhisma Pitamah Marg, Defence Colony, New Delhi-110024
(APPELLANT)		(RESPONDENT)
PAN No. AAACN0628E		

**Assessee by : Sh. Karanjot Singh Khurana, Adv.,
Sh. Harshit Khurana, CA &
Ms. Sonali Bansal, CA
Revenue by : Sh. Yogeshwer Sharma, Sr. DR**

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for Assessment Year 2006-07 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1069994543(1) dated 28.10.2024, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. This Revenue's appeal raises the following substantive grounds:

"1. Whether on the facts and circumstances of the case, the Id. CIT(A) has erred in deleting the addition of Rs.3,38,72,500/- on account of unexplained payments ignoring the efforts made by the AO seeking a

comprehensive list of questions from the assessee as Sh. R K Miglani expressed his inability to appear in person.

2. That the department craves to add or amend the grounds of appeal before Hon'ble ITAT is finally heard or disposed of."

4. We next note with the able assistance coming from both the parties that the Assessing Officer has made the impugned addition of Rs.3,38,72,500/- in the assessee's hands in his assessment order as representing its alleged unexplained payments based on a search/survey action conducted on the premises of M/s Radico Khaitan and statement recorded from Mr. R. K. Miglani (General Secretary of Uttar Pradesh Distillery Association). Learned CIT(A) has admittedly reversed the same for the sole reason that the very issue stands decided in the assessee's favour and against the department.

5. That being the case, learned counsel has invited our attention to the tribunal's common order dated 14.12.2018 in the assessee's and the other connected matters duly concluding therein the impugned addition is neither based on any seized material nor did it stand corroborated by the learned departmental authorities all along. The Revenue is indeed very fair during the course of hearing before us in not pin-pointing on any distinction on facts and law in all these cases, so as to adopt a different approach in the assessee's case in the impugned assessment year. We thus uphold the learned

CIT(A)'s action reversing the assessment findings making the alleged unexplained payment expenditure in the assessee's hands.

6. No other ground or argument has been pressed before us.

7. This Revenue's appeal is dismissed.

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

Sd/-

(Manish Agarwal)
Accountant Member

Dated: 11/02/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR