

**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. 3460/Del/2025 : Asstt. Year: 2016-17**

Manju Goyal, B-1/48, Phse-1, Ashok Vihar, New Delhi-110052	Vs	Pr. CIT (Central)-3, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAHPG9972E</b>		

**Assessee by : Ms. Rano Jain, Adv.,  
Sh. Pranshu Singhal, CA &  
Ms. Mansi Jain, Adv.  
Revenue by : Ms. Ankush Kalra, Sr. DR**

<b>Date of Hearing: 27.01.2026</b>	<b>Date of Pronouncement: 27.01.2026</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2016-17 arises against the PCIT(Central)-3, Delhi's DIN & order No. ITBA/REV/F/REV5/2024-25/1075213378(1) dated 28.03.2025, in proceedings u/s 263 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 assessee/appellant is aggrieved against the learned PCIT(Central), Delhi-3's section 263 revision directions thereby terming the assessing authority's section 153C assessment

framed on 10.02.2024 as an erroneous one causing prejudice to the interest of the Revenue.

4. Both the parties vehemently reiterate their respective stands against and in support of correctness of the learned PCIT's foregoing revision directions. We note from a perusal of the case record that the learned departmental authorities had carried out the search in question in M/s Alankit Group on 18.10.2019 which led to initiation of section 153C proceedings against the assessee finally culminating in the Assessing Officer's assessment order forming subject matter of revision proceedings herein.

5. That being the case, the Revenue could hardly dispute the clinching fact emerging from the case records that we are in assessment year 2016-17 which happens to be an "unabated" one as on the date of receipt of search records/recording of section 153C satisfaction; as the case may be. And that the law further stood very much settled that any addition in such an instance could only be made based on the relevant seized material found during the course of search in light of PCIT vs. Abhisar Buildwell Pvt. Ltd. (2023) 454 ITR 212 (SC). We further find that even the relevant section 153C satisfaction note recorded on 21.06.2022 in the assessee's case nowhere suggests that any such incriminating material was found which

could be held to have belonged, pertained or related to the assessee. This clinching satisfaction note compiled at page 18 of the paper book only suggests that the corresponding material was found/seized for financial years 2012-13 and 2013-14 than that involved herein i.e. assessment year 2016-17. We accordingly are of the considered view that in light of foregoing detailed overwhelming evidence in the assessee's favour that the learned PCIT could not have directed the Assessing Officer to re-frame the impugned assessment in exercise of his section 263 revision jurisdiction. We accordingly reverse his action to this effect in very terms.

6. All other remaining pleadings between the parties stand rendered academic.

7. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 27/01/2026.

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**