

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH "SMC", DEHRADUN**  
**Before Sh. Satbeer Singh Godara, Judicial Member**  
**&**  
**Sh. Manish Agarwal, Accountant Member**

**ITA No. 132/DDN/2025 : Asstt. Year: 2019-20**

Gaurav Gupta, 79, Saraswati Soni Marg, Laxman Chowk, Dehradun-248001 (APPELLANT)	Vs	DCIT, Central Circle, Dehradun-248001 (RESPONDENT)
<b>PAN No. ALApG9829Q</b>		

**Assessee by : Sh. Subhash Gupta, CA**  
**Revenue by : Sh. Amar Pal Singh, Sr. DR**

<b>Date of Hearing: 16.01.2026</b>	<b>Date of Pronouncement: 18.02.2026</b>
------------------------------------	--

**ORDER**

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

This assessee's appeal for Assessment Year 2019-20, arises against the CIT(A)-3, Noida's DIN & order No. ITBA/APL/M/250/2025-26/1076715221(1) dated 04.06.2025, in proceedings u/s 147 of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the assessee raises his sole substantive grievance directed against both the learned lower authorities' assessment and lower appellate findings making on-money payment addition of Rs.12,50,000/- in his hands.

4. The Revenue vehemently argues in this factual backdrop that the impugned addition is very much based on the corresponding seized document in search action dated 02.02.2022 carried out in Sh. Krishna Sharma and Smt. Sheetal Sharma's specified residential and business premises. And also that the assessee had admittedly purchased the property in issue which has not been disputed all along as well. Learned departmental representative's case therefore is that we ought to uphold the impugned addition made in the assessee's hands.

5. We find no merit in the Revenue's foregoing vehement contentions. A perusal of the assessment order dated 06.03.2024 at page 5 indicates that the learned assessing authority has itself reproduced the incriminating material/lose sheets found during the course of search itself wherein the assessee's name comes at serial No. 15 regarding the asset agreed to be purchased/purchased on 07.12.2018. Last column in the said sheet reveals the impugned figure of Rs.12,50,000/- in the assessee's and his brother's name which form subject matter of adjudication. The same nowhere even remotely indicates that the impugned alleged on-money stood paid at anytime which is a clear cut instance of the same lacking the due corroboration thereof at the Revenue's behest. We thus

delete the impugned addition of Rs.12,50,000/- made in the assessee's hands in very terms.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 18/02/2026.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**  
**Dated: 18/02/2026**

\*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**