

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

**ITA No. 212/DDN/2025 : Asstt. Year: 2015-16**

Dayanand Anglo Vedic Higher Secondary School Prabandh Karini Sabha, Jhabrera, Roorkee, Uttarakhand-247667	Vs	Income Tax Officer, Ward-1(3)(4), Roorkeet, Uttarakhand-247667
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABAD2446F</b>		

**Assessee by : Sh. Rajiv Sahni, CA**  
**Revenue by : Sh. A. S. Rana, Sr. DR**

<b>Date of Hearing: 15.01.2026</b>	<b>Date of Pronouncement: 27.02.2026</b>
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**ORDER**

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

This assessee's appeal for Assessment Year 2015-16, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1079846007(1) dated 21.08.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. We note at the outset that the assessee has sought to raise the following additional grounds:

*"1. Whether on the facts and circumstances as well as in law the Assessing Officer was correct in law in making addition in the Assessment Order on an issue which was not part of the reasons recorded for reopening the assessment".*

4. The Revenue vehemently objects to the assessee's aforesaid application for admission of additional grounds that the same deserve to be rejected since filed at this belated stage. We find no merit in the Revenue's instant technical objections in light of NTPC Limited Vs. CIT 229 ITR 383 (SC) & All Cargo Global Logistics Ltd. vs. DCIT 137 ITD 287 (Mum-SB) settling the issue in assessee's favour that the tribunal could very well entertain such an additional ground(s) going to the root of the matter for the purposes of determining correct tax liability in a particular case subject to a rider that all relevant facts thereof form part of the records. We make it clear that there is no dispute raised at the Revenue's behest regarding the relevant facts duly emanating from the case file. We thus admit the assessee's foregoing additional ground for our apt adjudication.

5. It transpires during the course of hearing that there arises the first and foremost legal issue of validity of the impugned reopening itself as the learned assessing authority had set into motion section 148/147 proceedings against the assessee regarding the sole reason of cash deposits of Rs.15,66,450/- and Rs.49,34,600/- whereas his assessment framed on 01.03.2023 ended up adding claim of exemption u/s 10(23C) of

Rs.13,17,261/- in question. It is thus clear that the learned assessing authority has nowhere made any addition *qua the* above sole reason of reopening.

6. That being the clinching case, we hereby quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to quash the impugned reopening for the above precise reason in very terms.

7. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 27/02/2026.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**  
**Dated: 27/02/2026**

\*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**