

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN BENCH "DB", DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA No.75/DDN/2023  
Assessment Year: 2017-18

Sh. Dinesh Prashad Dangwal, H. No. 30, Lane No.11, Ashirwad Enclave Near Ballupur, Dehradun, Uttarakhand	<b>Vs.</b>	Commissioner of Income Tax, Dehradun
<b>PAN: AKRPP4270G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Kanwal K. Juneja, CA
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	13.01.2026
Date of pronouncement	13.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1055313043(1), dated 22.08.2023 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Learned counsel submits at the outset that the assessee wishes to press for his solitary substantive issue directed against both the learned lower authorities' respective assessment and lower appellate findings treating an amount of Rs.16 lakhs as unexplained in his hands in assessment order dated 20.12.2019 as upheld in the lower appellate discussion.

3. That being the case, the Revenue could hardly dispute that the impugned sum of Rs.16 lakhs has been duly claimed as representing the assessee's gift(s) received from his father (Sh. Inder Dev Dangwal), brother (Sh. Ramesh Prasad) and son (Sh. Nitesh Prasad) amounting to Rs.5 lakhs each and Rs.6 lakhs; respectively. The assessee further appears to have filed their respective confirmations along with the corresponding income tax returns, PAN etc., who are stated to be assessed in the same jurisdiction.

4. Faced with this situation, we find merit in the assessee's instant sole substantive grievance to delete the impugned addition of Rs.16 lakhs made in his hands in very terms.

5. This assessee's appeal is partly allowed.

*Order pronounced in the open court on 13<sup>th</sup> January, 2026*

**SD/-  
(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

**SD/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 16<sup>th</sup> March, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi