

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 277/DDN/2025  
[Assessment Year : 2020-21]**

DCIT Central Circle, Dehradun Uttarakhand	vs	Sandeep Sanghal 7, Ram Bagh, Near Anurag Nursery, Kanwali Road, Dehradun, Uttarakhand <b><i>PAN-AUEPS1161Q</i></b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

**C.O.Nos.1 & 3/DDN/2026  
[In ITA No. 277/DDN/2025]  
[Assessment Year : 2020-21]**

Sandeep Sanghal 7, Ram Bagh, Near Anurag Nursery, Kanwali Road, Dehradun, Uttarakhand <b><i>PAN-AUEPS1161Q</i></b>	vs	DCIT Central Circle, Dehradun Uttarakhand
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No. 278/DDN/2025  
[Assessment Year : 2020-21]**

DCIT Central Circle, Dehradun Uttarakhand	vs	Koma Singhal Village-Biasnehri, Haripur, Kalsi Gate, Dehradun, Uttarakhand-248001 <b><i>PAN-BNIPS9413F</i></b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

**C.O.No.2/DDN/2026**  
**[In ITA No. 278/DDN/2025]**  
**[Assessment Year : 2020-21]**

Koma Singhal Village-Biasnehri, Haripur, Kalsi Gate, Dehradun, Uttarakhand-248001 <b>PAN-BNIPS9413F</b>	vs	DCIT Central Circle, Dehradun Uttarakhand
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Revenue by</b>	Ms. Poonam Sharma, CIT DR
<b>Assessee by</b>	Shri Harshit Gupta, CA & Shri Zaki Mansoori, CA
<b>Date of Hearing</b>	12.03.2026
<b>Date of Pronouncement</b>	25.03.2026

**ORDER**

**PER BENCH**

The captioned appeals filed by the Revenue against the separate orders, both dated 15.10.2024 by Ld. Commissioner of Income Tax (A)-3, Noida [“Ld.CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of separate assessment orders dated 02.03.2024 & 29.02.2024 respectively passed u/s 147 of the Act. The assessee has also filed Cross-objections.

2. At the time of hearing, it was stated that the issues involved in both captioned appeals filed by the Revenue and Cross-objections filed by the assessee for captioned assessment years are common, interlinked and arising from the search action on the assessee and other persons. Thus, both the appeals filed by the Revenue alongwith

Cross-objections filed by the assessee are heard together and accordingly, adjudicated by this common order.

3. First we take up the appeal of the Revenue in **ITA No.277/DDN/2025** and **Cross-objection Nos. 1 & 3/DDN/2026** Sandeep Sanghal for **Assessment year 2020-21**.

**ITA No.277/DDN/2025 & C.O.Nos.1 & 3/DDN/2026**

**[Assessment year 2020-21]**

4. During the course of hearing, Ld.AR for the assessee submits that assessee has not pressed Cross-objection therefore, same is dismissed. Further the other cross objection being duplicate thus is also dismissed.

5. Brief facts of the case are that a search and seizure operation u/s 132 of the Act was carried out on 17.12.2021 and subsequently, case of the assessee was re-opened by issue of notice u/s 148 on 25.01.2023. The return of income was filed in response to notice u/s 148 on 27.11.2023, declaring total income of INR 8,11,160/-. Thereafter, notice u/s 143(2) and various notices were issued calling for the information from time to time. The assessee filed replies in response to the same. During the course of search, one paper No.23 of Annexure LP-3 was found at the residential premises of the assessee at House No.22A, Lane No.-01, Ashirwad Enclave, Dehradun. Based on the noting on the said paper, AO alleged that assessee alongwith his wife Smt. Koma Singhal purchased two properties through two separate registered Sale Deeds for INR

3,10,90,000/- [INR 1,55,45,000/- each]. The said property was commercial building and unfinished property having land area of 167.28 meters situated at Mahant Laxman Das Marg, Dehradun. As per the seized documents, AO alleged that in the said paper, in addition to the declared consideration, a sum of INR 1,89,10,000/- is noted as cash payment and accordingly, 50% of the share of assessee being INR 94,55,000/- was added as undisclosed income u/s 69B of the Act and provisions of section 115BBE of the Act were also invoked.

6. Against the said order, assessee filed an appeal before Ld. CIT(A) who vide order dated 15.10.2025, allowed the appeal of the assessee and deleted the addition made.

7. Aggrieved by the order of Ld.CIT(A), Revenue is in appeal before the Tribunal wherein all the Grounds of appeal taken by the Revenue are with respect to the deletion of addition of INR 94,55,000/- made by the AO.

8. Before us, Ld.CIT DR for the Revenue vehemently supported the order of AO and submits that paper found during the course of search contained the noting with respect to the property purchased by the assessee wherein gross amount of the sale consideration as well as the net amount paid in cash is noted. It is submitted by Ld. CIT DR that the assessee alongwith his wife, Smt. Koma Singhal purchased one property through two separate registered Sale Deeds and since documents were found from his possession, the presumption u/s

132(4A) of the Act is that the documents pertained to the assessee and it is the duty of the assessee to explain the nature of the same. Once the entries found noted in the said paper are corroborated from the Purchase Deed therefore, the AO has rightly made the additions which deserves to be restored.

9. On the other hand, Ld.AR for the assessee submits that paper found is non-speaking and dumb document as it does not have any reference of any property nor any date is noted nor it is stated that whether the figures noted with respect to the alleged property or pertain to cash payment or cheque payment. The ld. AR submits that these are mere scribblings having no reference to any transactions thus, it should be treated as dumb document. It is further submitted by Ld. AR that no corroborative material was brought on record nor any inquiry was made from seller. Ld.AR further submits that the matter was referred to DVO who has also valued the same with the same range. Thus, requested for the confirmation of the order of Ld.CIT(A).

10. Heard the contentions of both parties at length and perused the material available on record. Ld.CIT(A) while deleting the addition, after considering the entire facts and the submissions made, at page 18 of the order had drawn following conclusion:-

*“In light of the above discussion and stated judicial pronouncements, it is abundantly clear that:*

- *The seized document is unauthenticated and non-corroborated and without any name & date, no reference to property and without any signatures.*

- *No evidence has been referred to in the assessment order which proves the existence of cash payment or unaccounted investment.*
- *The presumption under section 292C stands rebutted.*
- *The AO's assumptions are conjectural and not supported by law.*

*Therefore, the addition of 294,55,000/- made under section 698 is wholly unjustified and liable to be deleted.”*

11. Before us, Revenue has failed to controvert the findings of Ld.CIT(A) which are based on the appreciation of facts. It is also observed that AO has failed to make any inquiry from the seller and further, the assessee has filed the affidavit of the seller confirming the receipt of consideration as per the sale deeds which remained uncontroverted. It is further observed that property was referred for valuation to the DVO who also valued the property at the price which reaffirmed the sale consideration paid as per registered Sale Deeds.

12. Looking to the entirety of the facts and circumstances of the case, we find that Ld.CIT(A) has rightly deleted the addition and therefore, the said order is hereby upheld. Accordingly, all Grounds of appeal raised by the Revenue are dismissed.

13. In the result, appeal of the Revenue in ITA No.277/DDN/2025 and Cross-objection Nos.1 & 3/DDN/2026 [Assessment Year 2020-21], all are dismissed.

14. Now we take up the appeal of the Revenue in **ITA No.278/Del/2025** and **Cross-objection No. 2/DDN/2026** in the case of Smt. Koma Singhal for **Assessment year 2020-21**.

**ITA No.278/DDN/2025 & C.O.No.2/DDN/2026**

**[Assessment year 2020-21]**

15. The facts of this case are identical to the facts of the case of Shri Sandeep Sanghal in ITA No.277/DDN/2025 for Assessment Year 2020-21 wherein under identical circumstances, the additions made by alleging 50% of the cash paid as undisclosed investment has been deleted by Ld.CIT(A) and such order is confirmed by us herein above, in **ITA No.277/DDN/2025 [Assessment Year 2020-21]**. Therefore, by respectfully following the same observations which are applicable ***Mutatis Mutandis***, all Grounds of appeal raised by the Revenue in this appeal are also, dismissed.

16. In the result, appeal of the Revenue in ITA No.278/DDN/2025 and Cross-objection filed by the assessee No.2/DDN/2026 [Assessment Year 2020-21], are dismissed.

17. In the final result, appeals of the Revenue in **ITA Nos. 277 & 278/DDN/2025** and Cross Objections of the assessee in **C.O. Nos. 01 to 03/DDN/2026 for** Assessment Year 2020-21 are dismissed.

Order pronounced in the open Court on 25.03.2026.

***Sd/-***

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

***Sd/-***

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**Date-25.03.2026**

*\*Amit Kumar, Sr.P.S\**

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2. Respondent
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Sr.P.S/ASSISTANT REGISTRAR  
ITAT, NEW DELHI  
(Dehradun Circuit Bench, Dehradun)