

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: "SMC" NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1311/Del/2026
Assessment Year: 2018-19

Sh. Vinod Kumar C/o M/s Raj Kumar & Associates L-7A (LGF), South Extension Part-II New Delhi- 110049	Vs.	Deputy Commissioner Income Tax Circle-1(1)(1) Aayakar BldgI, Meerut, Uttar Pradesh
PAN: ACGPK1326B		
(Appellant)		(Respondent)

Assessee by	Sh. Raj Kumar Gupta, CA
Department by	Sh. Ravi Kant Chaudhary, Sr. DR

Date of hearing	06.04.2026
Date of pronouncement	06.04.2026

ORDER

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's order dated 11.12.2025, passed in DIN and order no. ITBA/NFAC/S/250/2025-26/1083556292(1), involving proceedings under section 147 r.w.s. 144B of the Income-tax Act, 1961; hereinafter referred to as 'the Act'.

Heard both the parties. Case filed perused.

2. It is noticed at the outset that the assessee/appellant appears to be aggrieved against both the learned authorities' respective assessment and lower appellate findings treating his alleged sales of agricultural produce etc., made to M/s Swastik Traders the tune of Rs. 15,87,040/-, as bogus price in nature.

3. Learned counsel submits that the assessee/appellant undisputedly owns and possesses 21 hectares of agricultural land whose revenue records have been duly verified and allowed. His further case is that impugned addition of bogus sales to M/s Swastik Traders has been made without affording him opportunity of cross-examination despite the fact that he had all along filed the corresponding details of agricultural produce as well as sales made to the said surveyed party.

3. I have given my thoughtful consideration to the assessee's and the Revenue's respective stands against and in support of the impugned addition. I find no reason to interfere with the same. It is made clear that both the learned lower authorities'

corresponding detailed assessment and lower appellate' discussions have made it clear as to in what manner the assessee's payer; M/s Swastik Traders, had been engaged in providing such bogus purchases entries of agricultural produce. That being the case, I hereby uphold the impugned addition made in the assessee's case in very terms.

4. The assessee's case is dismissed.

Order pronounced in the open court on 06th April, 2026

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 15th April, 2026.

Pooja Mittal/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi