

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.4006/Del/2025
Assessment Year: 2017-18

Sh. Darshan Lal Makhija, C/o- Malik & Co. (Advisors & Advocates – Since 1927), 28-A, Saket, Meerut & S-258 (LGF) Greater Kailash-I, New Delhi	Vs.	Income Tax Officer, Ward-60(7), New Delhi
PAN: BBQPM2820J		
(Appellant)		(Respondent)

Assessee by	Sh. Sankalp Malik, Adv.
Department by	Sh. Manish Gupta, Sr. DR

Date of hearing	24.12.2025
Date of pronouncement	24.12.2025

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/250/2024-25/1067634910(1), dated 14.08.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Delay of 231 days in filing of the assessee's instant appeal is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).
3. It transpires during the course of hearing that the assessee has raised his first and foremost legal ground/argument challenging the validity of the impugned reopening itself. That being the case, learned counsel has invited our attention to the Assessing Officer i.e. ITO, Ward-60(7), Delhi's notice with reference to section 148A(b) proceedings taking cognizance of some information regarding the corresponding transactions pertaining to "Sh. Sachin Kumar Achin Kumar" than the appellate herein (pages 257 to 259 in the paper-book).
4. Faced with this situation, the Revenue could hardly dispute that both the learned lower authorities have proceeded against the assessee regarding some alleged transaction not relating to him but to "Sh. Sachin Kumar Achin Kumar". We accordingly are of the considered view that the impugned reopening is not sustainable in law as no tangible material pertaining to the assessee has been considered to this effect by both the learned lower authorities. The

impugned reopening seeking to add the impugned cash deposits in the assessee's hands is hereby quashed.

All other remaining pleadings between the parties stand rendered academic.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 24th December, 2025

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

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

Dated: 30th December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi