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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 136/2026

ANOOP KUMAR SONI

.....Appellant

Through: Mr. Satyen Sethi, Mr. Arta Trana  
Panda & Ms. Gargi Sethee, Advs.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 07  
& ANR.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

**04.05.2026**

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1. Learned counsel for the appellant invited Court's attention towards the memo of appeal and the grounds raised therein, duly noticed by the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) in its order dated 02.08.2023 and pointed out that ground No.9, which was raised by the appellant before the Tribunal, has not been considered and decided at all.
2. He submitted that after the Tribunal decided appellant's appeal, a miscellaneous application was moved by the appellant but the Tribunal has rejected the same as well.
3. On 18.02.2026, we had directed Mr. Ruchir Bhatia, learned Senior Standing Counsel for the respondent-Department to examine the issue and revert as to whether ground No.9 raised before the Tribunal has been



decided or not. He was also asked to ascertain in case said ground was 'not pressed' by the appellant.

4. Mr. Bhatia is not in a position to dispute the aforesaid factual position.

5. We have heard learned Counsel for the parties and perused the impugned order dated 02.08.2023 passed by the Tribunal.

6. We find that the following ground mentioned as ground No.9 has neither been dilated upon nor decided by the Tribunal:-

*“9. That on the facts and circumstances of the case and in law, the CIT (A) was not justified in confirming the addition of Rs.1,50,000/- by holding cash and jewellery amounting to Rs.36,66,598/- seized during the course of search action as unexplained,”*

7. We, therefore, allow the present appeal and direct the Tribunal to decide ground no.9 raised in the appellant's appeal, in accordance with law. Consequence to follow.

8. Ordered accordingly.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MAY 4, 2026**

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