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

\# **CNR No. DLHC011320322024**

\+ ITA 65/2026

PR COMMISSIONER OF INCOME TAX 4 NEW DELHI

.....Appellant

Through: *Appearance not given*

versus

RITESH MITTAL .....Respondent

Through: Mr. Amol sinha and Mr.Ankit Kumar, Advocates

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 03.11.2026

1. The present Appeal under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as* 'ITA') has been filed by the Appellant/Revenue challenging the Order dated 16.02.2024, passed by the learned Income Tax Appellate Tribunal, New Delhi (*hereinafter referred to as* 'ITAT') in ITA No.1331/DEL/2022 for the Assessment Year 2018-19.

2. The issue in this case arises under Section 69A of the ITA regarding addition of unexplained amount. The following grounds were raised before the learned ITAT:

> *"2. The brief facts of the case are that a search & seizure and survey operation u/s 132/133A of the Income Tax Act, 1961 was conducted on 19 / 12/201 7 in the case of M / s PAN Group of cases. The Assessee's residential premises were also*

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covered u/s 132(1) of the Income Tax Act. An assessment came to be passed u/s 143(3) r.w.s 153A of the Act on 30/12/2019 by making addition of Rs.14,94,27,518/- u/s 69A r.w.s 115BBE of the Act.

3. Aggrieved by the assessment order dated 30 / 12/2019, the assessee preferred an appeal before the Ld. CIT(A) . The Ld. CIT(A) vide order dated 22/03/2022 partly allowed the appeal by restricting the addition of Rs.14,83,80,778 to Rs.4,75,878/- made on account of unexplained money u/ s 69A of the Act .

4. Aggrieved by the order of the Ld. CIT(A) dated 22/03/2022, the Department of Revenue preferred the preferred the present appeal on the grounds mentioned above.

5. The Ld. DR submitted that the Ld. CIT(A) has committed error 1n restricting the addition of Rs.14,83 , 18,788 to Rs.4,75,878 /which was made on acco.unt of unexplained money u/s 69A of the Act without considering the fact that the same was remained unexplained in the absence of any supporting documents. Further submitted that the Ld. CIT(A) committed error in holding that the transaction found from the mobile phones of the assessee are pertaining to previous years i.e. FY 2004-05 or FY 2005-06, without appreciating the fact that the assessee had not filed any documentary evidence regarding the same. Thus, sought for intervention by the Tribunal.

6. Per contra, the Ld. AR submitted that all the images found in the I-phones of the assessee have been verified and the transactions pertaining to FY 2004-05 or 2005-06 have rightly been deleted

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by the Ld. CIT(A), which requires no interference at the hands of the Tribunal."

3. *Vide* the impugned Order, the learned ITAT has held as under:

> *" Considering the fact that the Ld. CIT(A) has verified each and every images of the I-phones and deleted the additions and on verification of materials available on record, we find that the finding of the fact of the ld. CIT(A) requires no interference at the hands of the Tribunal in the absence of any contradictory and contrary documents brought on record by the Department. Thus, we find no merit in the grounds of the appeal of the Revenue and the same are dismissed."*

4. No substantial question of law arises in this Appeal.

5. Though a submission has been raised by the Appellant/Revenue regarding the non-compliance of Rule 46A of the Income Tax Rules, however, in view of the fact that the said contention was not raised before the learned ITAT, this Court is not inclined to entertain the said contention in this Appeal.

6. Accordingly, the Appeal is dismissed along with the pending application(s), if any.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

NOVEMBER 03, 2026
Rahul

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