

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “A” NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.539 to 544/Del/2024
निर्धारणवर्ष/Assessment Years:2012-13 to 2017-18**

ASHA BURMAN 4 th Floor, Punjabi Bhawan, 10, Rouse Avenue, New Delhi. PAN No.AAEPB0966C	बनाम Vs.	ACIT, Circle 46(1), Drum Shape Building, ITO, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri M.P. Rastogi, Adv.
Revenue by	Shri Ajay Kumar Arora, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	15.09.2025
उद्घोषणाकीतारीख/Pronouncement on	04.11.2025

आदेश /O R D E R

PER BENCH:

All these appeals are filed by the Assessee against the different orders of the Ld. CIT(Appeals)-NFAC, New Delhi dated 11.12.2023 for the assessment years 2012-13 to 2017-18.

2. The appeal for the AY 2015-16 is the lead assessment year, wherein the issue of annual letting value of the property cropped up for the first time and also reached to ITAT in the 1st round of appeal. The present appeal for AY 2015-16 is the 2nd round before

ITAT as the assessment was completed for giving effect to the order of ITAT in 1st round. Therefore we first take up the appeal for the AY 2015-16. The assessee in her appeal for AY 2015-16 raised the following grounds:

- 1) *“That in the absence of any evidence, the assumption and presumption of the Assessing Officer that whole of the property has been let out instead of the third floor claimed by the assessee, is based on surmises and conjectures and accordingly the alleged ALV of the tenanted property worked out at Rs.1.79 crore instead of Rs.3,60,000/- is arbitrary, unjust and at any rate very excessive.*
- 2) *That merely in the absence of a separate electric meter for the tenanted portion of the property, the whole of the property cannot be' assumed and presumed to have been let out merely because the tenant is the related party and accordingly the income of house property assessable under the Income-tax Act, thereby working out the tenanted value of the whole property is arbitrary, unjust and bad in law.*
- 3) *That without prejudice to grounds No. 1 and 2 above, the ALV of the whole property worked out at Rs.1.79 crore ignoring the standard value of the property is arbitrary, unjust and at any rate very excessive.*
- 4) *That the Assessing Officer has erred on facts and under the law in not allowing benefit of self-occupied portion of the property while working out the ALV and accordingly the assessment of income from house property at Rs.1.79 crore is arbitrary and very excessive.*
- 5) *That in the absence of a report of the officer who physically visited the property, the assessment framed by the Assessing Officer is in violation of natural justice and accordingly the assessment so framed by the Assessing*

Officer based on such report is arbitrary, unjust and against the natural justice.

- 6) That without prejudice to the above grounds AO ought to have allowed standard deduction available under section 24(a) of the I.T Act while computing the Income from House Property.*
- 7) That the above grounds of appeal are independent and without prejudice to one another. Your appellant craves leave to add, alter, amend or withdraw any of the grounds of appeal at the time of hearing.”*

3. Brief facts are that the assessee an individual filed her return of income on 25.03.2016 for the AY 2015-16 declaring income of Rs.49,68,790/- and the assessment was completed on 27.12.2017 u/s 143(3) of the Act determining the income of the assessee at Rs.2,24,85,490/-. The AO while completing the assessment noticed that the assessee had shown in her balance sheet deposits from tenants at Rs.10 crores and disclosed income from property at Rs.3,60,000/- only and the AO estimated the annual letting value of the property at 1.79 crores and accordingly brought to tax ignoring the entire contention of the Assessee that property was used partly for self occupation and partly let out .

4. On appeal the Ld. CIT(Appeals) sustained the addition made by the AO. The assessee further carried the matter to the Tribunal and the Tribunal by order dated 14.08.2019 in ITA

No.3414/Del/2019, remitted the issue back to the Assessing Officer for re-adjudicating on the plea of the assessee that the assessee inadvertently could not make a mention of the fact of having let out only part of building i.e. specifically the third floor was let out, after physically verifying the contention of the assessee that the third floor of the building was in fact let out. The assessee in the first round contended that she has occupied part of the property for her residential purposes and was using as self occupied property and some part of the building i.e. third floor of the property was let out. To verify this fact the Tribunal restored the matter back to the file of the AO. Assessee also challenged the ALV adopted by the AO.

5. Pursuant to the order of the Tribunal the AO made assessment once again assessing the ALV of the property at Rs.1,78,76,700/-. Before us, the Ld. Counsel for the assessee made the following submissions: -

“The present appeal is the second inning of the case.

1. The assessee is an old lady and a regular income-tax assessee. The assessee is owner of residential property situated at 23, Kautilya Marg, Chanakyapuri, New Delhi. Since the date of purchase, the property has been occupied as self-occupied property and till date is also living therein. The property consists of four floors (ground and three floors).

2. For the first time, the third floor of the property, which was specifically a terrace comprising of covered area of 2758 sq feet was given on monthly rent of Rs.30,000/- with effect from 1st April 2011 to one M/s Gyan Enterprises Pvt. Ltd., wherein she holds substantial interest in the company at that point of time. However, the remaining portion of the building remained under self-occupation.

2.1 At the time of lease, the lessee also made a deposit of Rs.10 crore as a security deposit which would be refundable on expiry of the lease.

First Inning

2.2 For the first time in Assessment Year 2015-16, the then Assessing Officer drew an inference from the lease deed that the whole of the property/building has been leased out by the assessee to M/s Gyan Enterprises Pvt. Ltd. instead of partly let out as claimed because in the lease deed, no description of property let out, was given. The then Assessing Officer alleged that the amount of Rs.30,000/- per month cannot be considered as ALV (annual letting value) of the whole building as the property is located in a posh locality and then thereafter calculated the ALV of the whole property at Rs. 1,78,76,700/- based on the comparable lease of property No. 19, Kautilya Marg, Chanakyapuri, New Delhi and assessed the income as house property at such notional figure of Rs. 1,78,76,700/- on gross basis vide order dated 27th December 2017.

3. Before the CIT (Appeals), the assessee challenged the action of the Assessing Officer and stated that the inclusion of ALV of whole of the building on notional basis by assuming that the whole building has been given on lease is not correct and also contrary to the physical facts. The assessee stated that mere inadvertent omission in the lease deed about non-description of the portion leased does not mean that the whole building has been leased out but it depends upon the actual facts and may be verified by physical inspection of the property.

3.1 The assessee also stated that she has leased out only the third floor, i.e. terrace to M/s Gyan Enterprises Pvt. Ltd., who used the premises not regularly but for occasional purpose and the rest of the building is under self-occupation as was made in earlier years and till date she still resides therein. Accordingly, the inclusion of the notional ALV of the whole building of the assessee is not correct. However, the CIT (Appeals), without making a finding on such factual aspect, whether the lease has been made for whole building or only part of the building, dismissed the assessee's appeal merely relying-upon the lease deed.

4. On further appeal, the ITAT judicially noticed such factual aspect of non-adjudication by the CIT (Appeal) about the issue raked up by the assessee that only a part of the building has been let out and not whole and then restored the issue on the file of the Assessing Officer with a direction to re-adjudicate the issue after physically verifying the contention of the assessee regarding having let out only a part of the building. The ITAT in paragraph 6 of its order dated 14th August 2019 observed as under:

“6. The Ld. AR before us, had stated that the assessee inadvertently could not make a mention of the fact of having let out only a part of building, whereas the fact remains that only 3rd floor was let out. He has also mentioned that this fact can be verified by deputing officer of the Department. The Ld CIT (A) has not considered this aspect and has dismissed the appeal relying on the lease deed. Therefore, we remit the issue back to the Assessing Officer who should re-adjudicate the issue after physically verifying the contention of the assessee regarding having let out only a part of building. The Assessing Officer is further directed to examine other circumstantial evidences which the assessee may file in support of her contentions and only then he should decide as per law. Needless to say that the assessee will be provided sufficient opportunity of being heard.”

Second Inning

4.1 In the second inning, the Assessing Officer vide order dated 27th September 2021 has upheld the finding of his predecessor and reassessed the whole of ALV as determined by his predecessor in the income of the appellant. In paragraph 4 of the order, though he mentioned that the property was physically visited on 2nd September 2019, but he did not give any finding about the self-occupied portion of the building in spite of the fact that the assessee had claimed that ground plus two floors are under her own occupation in spite of the fact that the statement of Mr. Sushant Kumar, Caretaker of the building, was also recorded u/s 131 of the Act on 2nd September 2019 - copy thereof not supplied to the assessee. The Assessing Officer again reassessed the letting of the whole property merely on the ground that there was single meter of water and electricity connection. The Assessing Officer, while holding so, observed that it is normal practice to have separate meter or sub-meters in a property rented out to other parties and since the assessee never installed separate meters, it shows that the assessee never intended to partly lease out the property and then included the alleged gross notional ALV of whole building of Rs.1,78,76,700/- in the income of the assessee. The Assessing Officer did not supply the copy of report about physical inspection of the property nor has put any query about the physical inspection.

Assessee's contention

Assumption that whole building is let out - wrong

5. It is a settled position of law that the suspicion, however, so great may be cannot substitute the actual facts.

- 37 ITR 271 (SC) Umacharan Shaw & Bros. vs. CIT

5.1 The Assessing Officer has failed to carry out the directions as issued by the IT AT in its order dated 14th August 2019 which is binding on the Assessing Officer in proper perspective. In the fresh assessment order, the Assessing Officer has only supported the finding of his predecessor in original order dated 27th December 2017 who had made the addition in a subjective manner.

5.2 *In the fresh assessment order, the Assessing Officer failed to notice and appreciate that the ground and two floors of the building are under self-occupation in spite of the fact repeatedly brought to his notice.*

5.3 *The Assessing Officer re-adjudicated the issue on the same lines as that of his predecessor. The Assessing Officer, instead of finding out which of the portion is actually let out, the direction thereof was issued by the ITAT, had sustained the finding of his predecessor made in the original order merely on the basis that in the building there is no sub-meter for water and electricity which generally happens in the rented property. Such observation by the Assessing Officer is totally based on the assumption and presumption and is in the nature of surmises and conjecture.*

There is no statutory requirement to install meter or sub-meter in respect of water or electricity in the tenanted property. On the contrary, it depends upon the understanding between the landlord and the tenant. The Assessing Officer cannot enforce such conditions on his whimsical thoughts and cannot be the basis for the assumption that whole building is let out.

5.4. *In the fresh assessment order, the Assessing Officer had not contradicted the contention of the assessee that she has occupied the ground floor plus two floors of the building as self-occupied so much so the Assessing Officer did not discuss the statement of Mr. Sushant Kumar, Caretaker of the building which was recorded by the Assessing Officer in compliance to notice u/s 131 of the Act.*

5.5 *Therefore, in the absence of such finding about the physical occupation of the building which the assessee claimed to have self-occupied the ground plus two floors and the portion of the building, i.e. third floor let out to M/s Gyan Enterprises Pvt. Ltd., the assumption of the whole building as let out and then inclusion of the alleged nationalized ALV of the whole building in the hands of the assessee is not only arbitrary but contrary to the facts and*

deserves to be restricted to the portion actually let, i.e. the third floor.

The Assessing Officer has not brought any evidence on record that the owner Mrs. Asha Burman is not living in the building but is living somewhere else, more particularly when the property is the only residential property owned by Mrs. Asha Burman and since the date of acquisition of the property, the building has been occupied by Mrs. Asha Burman as self-residence and consistently been claimed to have resided in the building as self-occupied.

However, the Assessing Officer has neither supplied the report of physical inspection made on 2nd September 2019 nor supplied the statement of Mr. Sushant Kumar recorded on 2nd September 2019 in compliance to notice u/s 131 of the Act which amounts to violation of natural justice.

Inclusion of alleged ALV of whole building at Rs.1,78,76,700/- - wrong.

6. Apart from above, the very inclusion of the alleged notionalized ALV of the whole building at Rs.1,78,76,700/- in the hands of Mrs. Asha Burman determined based on the comparison of property No. 19, Kautilya Marg, Chanakyapuri, New Delhi leased out on 28th October 2015 is not in accordance with law.

Under the Income-tax Act, the provisions relating to assessment of income from house property are contained in Sections 22 and 23 of the IT Act. The provision of Section 22 states the annual letting value of the property consisting of any building or lands appurtenant thereto shall be chargeable to income-tax under the head "Income from house property".

6.1 The determination of annual value has been contained in Section 23 of the Act and the relevant portion is contained in sub-section (1) and (2) of Section 23 of the Act and the same reads as under:

“23. (1) For the purposes of section 22, the annual value of any property shall be deemed to be –

- (a) the sum for which the property might reasonably be expected to let from year to year; or*
- (b) where the property or any part of the property is let and the actual rent received or receivable by the owner in respect thereof is in excess of the sum referred to in clause (a), the amount so received or receivable; or*
- (c) where the property or any part of the property is let and was vacant during the whole or any part of the previous year and owing to such vacancy the actual rent received or receivable by the owner in respect thereof is less than the sum referred to in clause (a), the amount so received or receivable:*

Provided that the taxes levied by any local authority in respect of the property shall be deducted (irrespective of the previous year in which the liability to pay such taxes was incurred by the owner according to the method of accounting regularly employed by him) in determining the annual value of the property of that previous year in which such taxes are actually paid by him.

Explanation.—For the purposes of clause (b) or clause (c) of this sub-section, the amount of actual rent received or receivable by the owner shall not include, subject to such rules as may be made in this behalf, the amount of rent which the owner cannot realize.

(2) Where the property consists of a house or part of a house which—

- (a) is in the occupation of the owner for the purposes of his own residence; or*
- (b) cannot actually be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at*

any other place, he has to reside at that other place in a building not belonging to him,

the annual value of such house or part of the house shall be taken to be nil.

6.2 On perusal of the provision of Section 23 of the Act, it is clear that Section 23 is a deeming provision wherein for the purpose of house property, the annual letting value of the property shall be deemed to the income from house property, irrespective whether no rent is received from the property. However, in case the property or part of the property is let out and the actual rent received is higher than the annual letting value of the property, then the actual rent received will be assessed to tax.

7. The expression as used in sub-section (l)(a), “the property might reasonably be expected to let from year to year”, has not been defined under the Act but has been considered by the Hon’ble Supreme Court and various High Courts from time to time while dealing with the determination of house-tax. In the case of *Diwan Daulat Rai Kapoor vs. NBMC & another*, 122 ITR 700, a larger Bench of the Supreme Court observed that such expression denotes that the owner of building expect to get from a hypothetical tenant. The courts further held that in the case of building, which is subjected to levy of house-tax by the local authorities, the standard rents determined by the local authority to levy house-tax would be the standard rent and would be considered as annual letting value of the property. The court further held that as far as the annual letting value of the property is concerned, it will remain the same whether property is tenanted or self-occupied.

7.1 In the case of *Diwan Daulat Rai Kapoor (supra)*, the Court also noticed that the identical provisions having similar language are also contained in the Rent Control Act where the formula has been assigned for working out the standard rent. Hence the standard rent as determinable under the Rent Control Act may also be worked out for the levy of house- tax by local authorities because language in both the Acts remained same. The courts further held that

as far as the standard rent is concerned, there is no difference whether the property is let out or self-occupied. The standard rent would remain the same. In the case of Diwan Daulat Rai Kapoor, the Hon'ble Supreme Court was dealing the provision of Section 116 of Delhi Municipal Corporation Act, 1957 wherein the language was identical as that of Section 23 of IT Act.

8. *However, with effect from 2003, the provisions relating to levy of house-tax under the Delhi Municipal Corporation Act, 1957 changed and have assigned a different procedure for determination of the ALV on valuation base of the unit.*

9. *In the present case, the issue arises that what would be the annual letting value of the property. In the instant case, the local authorities, after 2003 have considered the ALV of the whole building at Rs.27,58,268/- which is very much clear from the house-tax return filed by the assessee and accepted by the local authority.*

10. *Therefore, in view of the above facts, the ALV of the whole building, as determined by the Assessing Officer at Rs.1,78,76,700/-, is not correct and it should be the annual letting value of the property as determined in accordance with the provisions of local laws meant for levy of house-tax and accordingly the annual letting value of the property, as determined by the Assessing Officer at Rs.1,78,76,700/- based on the comparables, is not correct and it should be Rs.2,7,58,268/- and then the proportionate annual letting value of the third floor be worked out accordingly.*

10.1 *In the case of Mrs. Sheila Kaushish vs. CIT in 131 ITR 435, the Hon'ble Supreme Court observed that the procedure for working out of annual letting value of the property to levy house-tax would also be applicable for the purpose of determination of annual letting value under the Income-tax Act.*

11. *The Assessing Officer has failed to appreciate that rent of the property depends upon the security deposits made by the tenants. In the case of Anjali Gujral, she had leased out the whole of the property at Rs.7.95 lakhs per*

month on a security deposit of Rs.67,50,000/- only, whereas the assessee had received security deposit of Rs.10 crore against rent of Rs.30,000/- per month. Your Honour would appreciate that the rent of a building depends upon the security deposit made by the tenant. More the security, the rent would be less and if the security is less, the rent would be high. So in such factual position, the ALV of the whole building as assumed by the Assessing Officer at Rs.1,78,76,700/- in respect of the whole building is contrary to the practical factual position.

11.1 The working of ALV for the year under consideration on the basis of property No. 19, Kautilya Marg, Chanakyapuri, New Delhi is not correct because in that case the lease was made on 28th October 2015, whereas the assessee has leased the property on 1st April 2011.

12. Your Honour would appreciate that under the Income-tax Act only the real income has to be assessed and not the notional income as held by the Hon'ble Supreme Court in the case of CIT vs. Shoorji Vallabhdas & Co. in 46 ITR 144. Therefore, the assessment of income from house property, thereby presuming/assuming that the whole property has been let out is based on suspicion because the assessee has not let out the whole building but only a portion thereof, i.e. third floor only. Hence whatever the ALV has to be taken, that has to be taken only in respect of third floor.

13. As per the provision of, sub-section (2) of Section 23 of IT Act, no income from house property has to be assessed in relation to the self-occupied portion of the building. In the instant case, as already submitted above, the assessee is in self-occupation of ground plus two floors. The tenanted portion constitutes only 2,756 sq feet out of the total area of 14,897 sq feet and accordingly the Assessing Officer be directed to exclude the ALV of the self-occupied portion of the building while assessing the tax.

14. In Assessment Year 2018-19 onwards, whatever the income from partly letting out the property was shown by the assessee has been accepted by the Department u/s

143(1) of the Act and that has attained finality as no action has been taken by the Department either u/s 147/148 nor u/s 263 of the Act.

Besides it, the assessment for the Assessment Year 2023-24 has been made as scrutiny assessment u/s 143(3) of the Act and no addition has been made on this issue.

Standard Deduction u/s 24 of IT Act and payment of house-tax.

14.1 The Assessing Officer, while framing assessment, has assessed the alleged gross annual letting value of the property in the income of the assessee without allowing any deduction as prescribed u/s 24 of IT Act. Under section 24, the standard deduction @ 30% has to be allowed.

Therefore, the Assessing Officer be directed to allow the standard deduction @ 30% plus the house-tax paid from the gross ALV whatever is assessed in the hands of the assessee.”

6. During the course of hearing, the Ld. Counsel for the Assessee stated that the Assessing Officer as a matter of fact recorded a statement of the caretaker of the property who deposed in his statement that the property was partly let out and partly occupied by the assessee for her residential purposes which clearly shows that the property in question was self occupied property as well as a portion of the property was let out. Therefore Ld. Counsel submitted that the entire ALV of the building cannot be considered as income ignoring the fact that part of the building was self occupied by the assessee. Ld. Counsel further submitted that this statement of the caretaker which was recorded by the Revenue was

neither provided to the assessee nor it was considered while framing the assessment pursuant to the directions of the Tribunal, which had directed to physically verify the property and find out whether the property was partly let out or not. Therefore, the Ld. Counsel for the assessee submitted that assessing the entire ALV as income of the assessee under house property is not justified.

7. On the other hand, the Ld. DR supported the orders of the authorities below.

8. Heard rival submissions, perused the orders of the authorities below and the materials placed before us. On the directions of the Bench the Revenue produced the statement recorded from one Mr. Sushant Kumar who is the caretaker of the building of the assessee. Perusal of this statement of Mr. Sushant Kumar we observed from question no.7 i.e. nature of property which is taken care of by him, he categorically stated that this is a house property owned by the assessee, currently assessee is occupying first and second floors and the third & fourth floors are rented out to M/s Gyan Enterprises Pvt. Ltd. Further also observed that while answering to question no.8 the caretaker of the property had stated that, since 2011 the third floor of the property has been rented out and from January, 2019 onwards the ground floor of the property has been rented out to

Gyan Enterprises Pvt. Ltd. Thus, the statement given by the caretaker of the property clearly establishes the fact of the assessee partly letting out of the property and partly used for self occupation. Thus, assessing the entire ALV of the property as income of the Assessee ignoring the self occupied portion is not correct.

9. Coming to the valuation of the property i.e. ALV, we find merit in the submission of the assessee. In the decisions of the Hon'ble Supreme Court in the case of M/s Sheela Kaushish vs. CIT (131 ITR 435) and also Deewan Daulat Rai Kapoor vs. NMBC & Another (122 ITR 700), it was held that in the case of building which is subjected to levy of house tax by the local authorities, standard rent determined by the local authority to levy house tax would be the standard rent and would be considered as annual letting value (ALV) of the property. It is also the submission of the Counsel that for the AY 2018-19 onwards the income from partly letting out of the property was accepted by the Department u/s 143(1) and for the AY 2023-24 assessment was made u/s 143(3) accepting the income returned by the assessee under house property. Therefore, in the light of the statement of the caretaker of the property, the submissions of the assessee we hold that entire ALV cannot be

assessed as income of the assessee. Even the ALV which was determined by the AO was arrived taking artificial rental value of Rs.1200 per sq.ft. and determined the rental of Rs.14,88,190/- per month (14,897 sq.ft X 1200) and annual letting value of Rs.1,78,76,700/- and these rates adopted by the AO appears to be as per information available in the web site magic bricks.com and therefore, these valuations adopted by the AO are also not real and scientific. Thus, we are of the view that the entire issue should go back to the AO for determining the ALV taking into consideration only that part of the building which was let out by the assessee and keeping in view the guidelines set by various decisions including the decisions of the Hon'ble Supreme Court for determining the ALV of the property, after providing adequate opportunity to the assessee. Thus, the assessment order passed by the AO pursuant to the directions of the Tribunal for AY 2015-16 is hereby set aside and we restore the entire issue to the file of the AO for making fresh assessment and assessing ALV of the property which was only let out by the assessee in view of the above observations. Grounds raised by the assessee are partly allowed for statistical purpose.

10. Coming to the other appeals for the assessment years 2012-13, 2013-14, 2014-15 & 2016-17 are concerned, we observed that the

assessments for these assessment years were reopened based on the assessment completed u/s 143(3) for the AY 2015-16. Since we have set aside the assessment for the AY 2015-16 for making assessment afresh the decision taken there in applies to all these appeals. Thus, all these assessments for the assessment years 2012-13, 2013-14, 2014-15 & 2016-17 passed u/s 143(3) r.w.s. 147 are set aside and the issues in appeals are restored to the file of the AO for making fresh assessment along with the assessment for the AY 2015-16. For the AY 2012-13 the assessee also challenged the addition made u/s 2(22)(e) of the Act in respect of rental deposit received by the assessee from the tenant which was treated as deemed dividend. This ground also is restored to the AO to decide afresh in the light of the above observation that the property was in fact let out by the assessee and the deposit was received by the assessee is only a rental deposit. Therefore, since this ground is consequential the same is restored to the file of the Assessing Officer.

11. Coming to the appeal for the AY 2017-18 we observe that the same is completed u/s 143(3) of the Act and the issue remains the same to that of the appeals for the assessment years 2012-13, 2013-14, 2014-15 & 2016-17. Thus, the assessment made u/s 143(3) for the Ay 2017-18 is set aside and the issue in appeal is restored to the

file of the AO to decide afresh in the light of the observations made by us for the AY 2015-16.

12. In the result, appeals of the Assessee are partly allowed for statistical purpose.

Order pronounced in the open court on 04.11.2025

**Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 04.11.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**