

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES 'C': NEW DELHI.**

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.3143/Del/2025
(Assessment Year: 2021-22)**

Arti Garg,
A – 19, Guru Ram Dass Nagar,
Laxmi Nagar,
Delhi – 110 092.

vs.

DCIT, Central Circle 31,
Delhi.

(PAN : AKUPG4398A)

**ITA No.3144/Del/2025
(Assessment Year: 2021-22)**

Naresh Arora,
A-061, 6th Floor, Spaze Privy,
Sector 72, Sohna Road,
Gurgaon – 122 001 (Haryana).

vs.

DCIT, Central Circle 31,
Delhi.

(PAN : AACPA3657P)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Saubhagya Agarwal, Advocate
Shri Vaibhav Srivastava, Advocate
REVENUE BY : Shri Dayainder Singh Sidhu, CIT DR

Date of Hearing : 29.10.2025
Date of Order : 14.01.2026

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee. Arti Garg and Naresh Arora, have preferred appeals against the different order dated 24.03.2025 of the Learned

Commissioner of Income Tax (Appeals)-30, New Delhi (hereinafter referred to as Id. CIT (A)) for the Assessment Year 2021-22.

2. The appeals were heard together as they have common set of facts and background involving common questions of law. For all purposes, the facts and figures wherever relevant including relevant part of the impugned orders in the case of Arti Garg shall be narrated and the findings shall squarely apply to the case of Naresh Arora also.
3. The cases having their background, sale of a property identifiable as Property No.52, Shankar Vihar, New Delhi which has been sold by Naresh Arora and purchased by Arti Garg vide sale deed dated 30.12.2020. Naresh Arora declared long term capital gain of Rs.2 crores in the return filed on 25.12.2021 while Arti Garg in the return filed had declared income of Rs.9,30,880/-. The Department's case is that a search was conducted on one Shri Praveen Kumar Jain, property dealer which led to recovery of electronic evidences in the form of digital image of slip allegedly showing consideration of Rs.5.50 crores instead of Rs.3.5 crores for which there is allegation that Rs.2 crores were paid in cash. The Department relied on the admission of Arti Garg which was retracted on 31.08.2021. An addition of Rs.2 crores was made by the AO on alleged cash component of Rs.5.5 crores under section 69C of the Income-tax Act, 1961 (for short 'the Act') on alleged 1% commission

income in the hands of Naresh Arora and Rs.2 crores in the hands of Arti Garg u/s 69 of the Act alleging that an amount of Rs.2 crores was paid in cash over and above Rs.3.5 crores which was paid by banking channels for purchase of property under consideration.

4. Now what bone of contention between parties is that, whether based on inadmissible evidence in the form of digital image reproduced in the assessment orders and allegedly found in the whatsApp of third party broker, Pravin Jain has been relied and the same did not deserve to be relied in the absence of compliance of law relating to collection and admission of electronic evidences and especially in the absence of certificate under section 65B of the Indian Evidence Act, 1872 certificate and for which reliance has been placed by Id. Counsel for the assessee on following decisions :-‘

- (i) Anvar P.V. v. P.K. Basheer (2014) 10 SCC 473;
- (ii) Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal (2020) 7 SCC 1;
- (iii) Vetrivel Minerals v. ACIT (2021) 129 taxman.com 126 (Mad.);
- (iv) Polisetty Somasundaram, Guntur v. DCIT, CC-1 – ITAT, Visakhapatnam Bench, in ITA Nos.172-180/Viz/2023 (order dated 18.08.2023);
- (v) ACIT v. Anan Jaikumar Jain (2023) 147 taxman.com 125 (Mumbai-Trib.);

- (vi) M/s. Asma Estates & Investments Pvt. Ltd. v. DCIT, ITAT, Hyderabad in ITA No.782/Hyd/2020;
- (vii) PCIT v. Anand Kumar Jain (HUF) (2021) 133 taxmann.com 289 (SC);
- (viii) CIT v. Raj Pal Bhatia (2011) 333 ITR 315 (Delhi);
- (ix) Murari Lal v. State of M.P. (1980) 1 SCC 704;
- (x) Andaman Timber Industries v. CCE (2015) 62 taxmann.com 3 (SC);
- (xi) Kishinchand Chellaram v. CIT (1980) 125 ITR 713 (SC);
- (xii) CIT v. Anil Khandelwal [ITA Nos.247 & 248/2012 decided 21.04.2015];
- (xiii) Pullangode Rubber Produce Co. Ltd. v. State of Kerala (1973) 91 ITR 18 (SC);
- (xiv) Paul Mathews & Sons v. CIT (2003) 263 ITR 101 (Ker.);
- (xv) CIT v. S. Khader Khan Son (2013) 352 ITR 480 (SC);
- (xvi) Pushkar Narain Sarraj v. CIT (1990) 183 ITR 388 (All.);
- (xvii) P.R. Metrani v. CIT, Bangalore (2006) 157 taxman 325 (SC);
- (xviii) CIT v. P.V. Kalyanasundaram (2007) 294 ITR 49 (SC);
- (xix) CIT v. Kanpur Coat Syndicate (1964) 53 ITR 225 (SC).

5. The same is rebutted by the Department by contending that it is an admitted piece of evidence on the basis of statement of Arti Garg and her husband and a decision of Hon'ble Supreme Court in the case of Addl. Director General Adjudication, Directorate of Revenue Intelligence vs.

Suresh Kumar and Co. Impex Pvt. Ltd. and Others - Civil Appeal No.11339-11342 of 2018 dated August 20, 2025 has been relied to contend that a certificate not given in the prescribed format per se will not make certificate invalid specially when authenticity of the document is not in dispute.

6. We find that both the appellants have raised Ground Nos.2 & 3 which are similar and for convenience, we reproduce ground nos.2 & 3 as under :-

“2. That on facts and circumstances of the case, the Ld. CIT(A) has erred in relying on a digital image of a slip allegedly found from the mobile phone of a third party without ensuring that the safeguards for usage of digital evidence u/s 65B. of the Indian Evidence Act, 1872 were complied with thereby rendering the aforesaid evidence inadmissible, leaving no ground to sustain the addition.

3. That on facts and circumstances of the case the ld~ CIT(A) has erred on facts and in law in failing to appreciate that the digital image of the alleged slip, allegedly found from the mobile phone of a third party, without determining its veracity from the party concerned i.e. Parveen Kumar Jain or providing any opportunity to the Appellant to cross-examine him could not have been used as the sole evidence for confirming the impugned additions of Rs.2,00,00,000/- in the hands of the Appellant.”

7. Having considered all the aspects in regard to challenge and inadmissibility of electronic evidence, we find that this contention has been dealt by the ld. CIT (A) as Ground no.2 and assessee's contentions have been extensively recorded in para 6 of the first appellate order and

the grounds with contentions have been dealt in para 8 with sub-paras and for convenience, we reproduce the same :-

“8. Ground nos.1 to 6: This appeal arises from the assessment order dated 30.12.2022, issued by the Assessing Officer (AO) for A.Y. 2021-22, against Ms. Arti Garg (hereinafter "the appellant"). The appellant contests the AO's addition of Rs.2,00,00,000/- under Section 69 of the Income Tax Act, 1961, as income from an undisclosed investment linked to the purchase of a property at 52, Shankar Vihar, Delhi--92. The appellant's grounds of appeal challenge the admissibility of a digital slip as evidence, the evidentiary value of her retracted statement, the application of the preponderance of probability principle, and the procedural validity of the assessment order.

8.1 The appellant contends that a digital image of a slip, retrieved from Shri Praveen Kumar Jain's mobile phone during a search operation, is inadmissible under Section 65B of the Indian Evidence Act, 1872, due to the alleged absence of a certificate under Section 658(4). This argument is both factually inaccurate and legally untenable. The AO secured a certificate under Section 658(4), duly issued by a forensic officer who extracted the digital evidence from Shri Praveen Jain's seized device. This certificate meticulously details the device's identity (IMEI number), the chain of custody from seizure to forensic analysis, the imaging process employed, and the integrity of the extracted data, thereby fulfilling the statutory requirements of Section 658(4). The appellant's assertion of non-compliance lacks specificity-she has neither pointed to defects in the certificate's content nor challenged its authenticity, rendering her objection a hollow plea devoid of substance.

8.2 The evidential value of the digital slip further bolsters its admissibility. The slip explicitly mentions the property at 52, Shankar Vihar, Delhi-92 the same address as in the registered sale deed and records a total consideration of Rs.30,00,000/- recorded in the sale deed on 25.08.2020, the two-day gap being attributable to standard banking clearance processes. The seller's signature (Sh. Naresh Arora) on the slip matches that on the sale deed, providing a direct link between the two documents. There is also clear mention of cash payment of Rs. 21 lakh on the said slip. As per image, entire consideration was to be paid by 30.12.2020. The payment schedule in registered sale deed states that the payment by banking Channel was made by 29.12. 2020 .The appellant's demand for cross-examination of Shri Praveen Jain is misplaced, as the evidence is documentary and self-contained. Moreover, Praveen Jain made himself absent for cross- examination as

per remand report of the AO which again indicates that whole transaction was not above board.

8.3 The appellant alleges that her statement, recorded on 08.01.2021 under Section 132(4) of the Income Tax Act, 1961, during a search operation, was coerced and argues that its retraction via an affidavit dated 31.08.2021 nullifies its' evidentiary value. This contention fails scrutiny on multiple fronts. The statement was recorded in the presence of two independent witnesses, both of whom have submitted affidavits affirming its voluntariness and the absence of any coercion. The retraction, lodged eight months after the search, is conspicuously belated and unsupported by any contemporaneous evidence such as complaints to the police, judicial authorities, or medical documentation of duress. Here, the appellant's silence for eight months, coupled with her failure to substantiate claims of coercion, undermines the retraction's legitimacy.

8.4 Moreover, the statement's contents align with independent evidence, enhancing its reliability. The appellant admitted to paying in cash as part of the property transaction, a partial admission that, while not matching the full Rs.2,00,00,000 / - alleged, confirms the existence of unrecorded cash payments. When read alongside the digital slip's explicit reference to Rs. 21 lakh in cash, this admission strengthens the AO's inference of undisclosed investment. The convergence of the appellant's statement with the slip's details and the absence of credible evidence supporting coercion render the retraction ineffective. The statement thus remains a valid pillar of the AO's case, reinforcing the addition under Section 69.

8.5 The appellant disputes the AO's addition of Rs.2,00,00,000/- under Section 69 of the Income Tax Act, 1961, arguing that no direct evidence substantiates cash payments beyond the registered consideration of Rs.3,50,00,000/ -. This argument is unavailing, as the addition rests on a robust evidentiary foundation and adheres to settled legal principles. Section 69 empowers the AO to treat investments not recorded in the assessee's books as income if the assessee fails to provide a satisfactory explanation for their source. Here, the digital slip records a total consideration of Rs.5,50,00,000/- for the property starkly exceeding the sale deed's declared value of Rs.3,50,00,000/-. The property's circle rate, pegged at Rs.1,85,99,299/- by the local authority, is significantly lower than even the registered amount, suggesting a premium transaction that is implausible without a substantial cash component. Field inquiries conducted by the AO further revealed that cash payments are a common practice in high-value property deals in

Shankar Vihar, lending contextual plausibility to the inference of unrecorded funds.

8.6 The slip's specifics tie it directly to the transaction: the advance payment of Rs.30,00,000/- dated 23.08.2020 matches the sale deed's payment timeline, and the seller's signature corroborates its authenticity. Under Section 69, the burden shifts to the appellant to explain the source of the additional Rs.2,00,00,000/-. It is trite law that mere denial does not discharge this burden; the assessee must furnish tangible evidence. This evidentiary vacuum fortifies the AO's position.

8.7 Principle of “preponderance of probability” as endorsed by the Supreme Court in Sumati Dayal v. CIT (1995) 214 ITR 801, is apt in this context. Direct evidence of cash transactions is inherently rare, and tax authorities may draw inferences from circumstantial evidence when it converges to a compelling conclusion. Here, the digital slip, the valuation discrepancy, the appellant's partial admission of cash payments, and local market practices collectively establish a strong probability of an undisclosed investment of Rs.2,00,00,000/-. The appellant's failure to counter this with credible rebuttal evidence seals the case in the Department's favor. The addition under Section 69 is thus upheld.”

8. In this context, if actually analyse the issue, it comes up that the case of the Department is based on the seizure of a phone of Praveen Kumar Jain and WhatsApp conversation between Amit Garg, the husband of the assessee, Arti Gupta with Pankaj Kumar Jain as allegedly Amit Garg has sent an image relating to sale of property on WhatsApp conversation with Pankaj Kumar Jain.
9. Now coming through the assessment order, we find that the WhatsApp chat as retracted or otherwise available does not form part of the assessment order. There is no explanation if statement of Amit Garg was recorded confronting him with the WhatsApp chat or the phone of Amit

Garg was subject to any examination to find out corresponding image in the phone of Amit Garg also.

10. The image is alleged to be of a paper bearing signatures of Naresh Arora only and there are no signatures of Arti Garg and it is dated 30.08.2022. There is no material in the assessment order showing that as to exactly when this image and this conversation took place and image transmitted from the phone of Amit Garg to the phone of Parveen Kumar Jain.
11. The AO has mentioned in para 7.6 that certificate under section 65B of the Indian Evidence Act, 1872 was prepared by Digital Forensic Evidence Examiner certifying that backup is a true and identical copy and reproduction of electronic record, which was regularly fed in the mobile. Thus, they relied upon the digital evidence in compliance to provisions of Section 65B(4) of the Indian Evidence Act, 1872 and at page 11 of the assessment order, the said certificate is scanned and reproduced. Thus as far as the necessity of compliance to provisions of Section 65B(4) of the Indian Evidence Act, 1872, is not disputed by the department.
12. In context to the issue now as to how the digital evidences can be collected, analysed and used in assessment we find that CBDT has given brought out extensive instructions in the form of Manual and relevant part of same are reproduced here below;

Para 1.1 of the Manual:-

“The law of the country has also taken cognizance of this reality. The Information Technology Act, 2000 has been enacted recognizing electronic records as evidence, governing access to and acquisition of digital and electronic evidence from individuals, corporate bodies and/or from the public domain. By way of this enactment, amendments were also brought in other laws like Indian Penal Code, Indian Evidence Act and Criminal Procedure Code, (Cr.PC). The Income-tax Act, 1961 has also been amended thrice by way of Finance Act 2001, Finance Act 2002 and Finance Act 2009 thereby according recognition to electronic evidence, facilitating access to them and giving when need be, powers to impound and seize them. By Finance Act, 2001, Clause (22AA) was inserted in Section 2 to provide that the term “document” in Income Tax Act, 1961, includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000. By Finance Act, 2002, Clause (iib) was inserted in Sub-Section (1) of Section 132 requiring any person who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000), to afford the authorised officer the necessary facility to inspect such books of account or other documents; and by Finance Act, 2009, clause (c) was inserted in sub-section (1) of Section 282 providing that service of notice in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000 (21 of 2000) will constitute valid service.”

^{13.}

12.1 In this context, it can be further observed that in para 1.5 the objectives of the Manual are mentioned which states that the aim of this Manual is to apprise the user of *“basic legal provisions relating to digital evidence in Income-tax Act and other laws including Information Technology Act and Indian Evidence Act.”*

12.2 Then, we would like to reproduce from this Manual as to how the Board perceived the relevance of various provisions of the different statutes and how specifically referred to the provisions of section 65A and 65B of the

Indian Evidence Act, 1872 and directed that “*accordingly while handling any digital evidence, the procedure has to be in consonance of these provisions.*”. The relevant part in para 2.7.1 is as follows:-

“2.7.1 The Information Technology Act-2000 has been enacted to provide legal recognition to transactions carried out by means of electronic data interchange and other means of electronic communication, which involve the use of alternatives to paper-based methods of communication and storage of information. The same enactment has also brought amendments in the Indian Penal Code, 1861, the Indian Evidence Act, 1872, the Bankers' Books Evidence Act, 1891 and the Reserve Bank of India Act, 1934.

As far as Income-tax Act, 1961 is concerned, it has been amended thrice by way of Finance Act, 2001, Finance Act, 2002 and Finance Act, 2009 respectively.

By way of first amendment, provisions of sub-section (12A) of section 2 was inserted to give legal recognition to the books of account maintained on computer and sub-section (22A) to section 2 was inserted to provide definition of 'document' which included “electronic record” as defined under Information Technology Act 2000.

Under Information Technology Act 2000 an electronic record has been defined to include data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro file. This definition of electronic record is wide enough to cover person in possession of computer, storage device, server, mobile phone, i-Pod or any such device.

The above amendment has thus specifically given recognition to electronic record as admissible evidence at par with a 'document'. Further, the powers to impound/copy a document during a survey action u/s 133A and power to seize a document during a search and seizure operation has also been automatically extended to electronic records as a result of the amendment.

By way of second amendment, provisions of section 132 (1)(iib) were inserted facilitating access to the electronic devices including computer, containing document or books of accounts in the form of electronic records by making it obligatory for the person under control of such device to afford the necessary facility to inspect such records.

By Finance Act, 2009, clause (c) was inserted in sub-section (1) of Section 282 providing that service of notice in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000 (21 of 2000) will constitute valid service.

Under Indian Evidence Act there are several references to documents and records and entries in books of account and their recognition as evidence. By way of the THE SECOND SCHEDULE to the Information Technology Act Amendments to the Indian Evidence Act have been brought in so as to, incorporate reference to Electronic Records along with the document giving recognition to the electronic records as evidence.

Further, special provisions as to evidence relating to electronic record have been inserted in the Indian Evidence Act, 1872 in the form of section 65A & 65B, after section 65. These provisions are very important. They govern the integrity of the electronic record as evidence, as well as, the process for creating electronic record. Importantly, they impart faithful output of computer the same evidentiary value as original without further proof or production of original. Accordingly, while handling any digital evidence, the procedure has to be in consonance of these provisions.

Under Indian Penal Code several acts of omission and commission relating to various documents and records are treated as offences. By way of the THE FIRST SCHEDULE to the Information Technology Act, Amendments to the Indian Penal Code have been brought in, so as to incorporate reference to Electronic Records along with the document.”

12.3 The Manual lays down the importance of ‘chain of custody’ and how the Manual lays down procedure to be followed by authorities for reporting and analysis of digital evidences and as to how the AO has to deal with the digital evidences and its analyse in the assessment order and what is the importance of chain of custody of digital evidences. The relevant para 9.1 and 9.6 of the Manual is reproduced here:-

“9.1 Reporting of Analysis of Digital Evidence in the Assessment Order should be done in a simple lucid manner, so that any person can understand. The report should give description of the items, process adapted for analysis, chain of custody on the movement of digital evidence, hard and soft copies of the findings, glossary of terms etc .The presentation and use of digital evidence in assessment order and presentation of the same in court of the law in matters of appeal involves stating the credibility of the processes employed during analysis for testing the authenticity of the data.

Some guidelines that assessing officer need to follow when using the Digital Evidence Analysis in the assessment order etc, are as follows:

- ***Brief description of the case, details/description of the objects, date and time of collection of the objects, Status of the objects when collected (On or Off), Seized from - person, organization, location etc should be included in the Assessment Order.***
- ***Digital Evidence Collection Form, Mobile Phone Evidence Collection Form should be enclosed in the order to show the initial state of the Digital Evidence.***
- ***Digital Forensic Report(Given by Forensic Examiner) containing details of hash value and the details of all mahazar drawn to open the digital evidence at various times to gather further evidences should be included as an annexure to the assessment order. If the chain of custody form is present, the same can be annexed to the assessment order. This will establish the integrity of the data before any court of law.***
- *The Key digital evidences retrieved if deleted along with the description of the same, in case of business application software, a note on how the business application software is and the technical details of all critical components.*
- *Whether these digital evidences have been confronted to the assessee under any section of the law? The relevant portions of the statement under various sections of Income Tax Act should be included in the order.*
- *Circumstantial evidences and other key physical evidences seized/impounded should be linked to the digital evidence. Usually the physical evidences like loose papers, sheets gives details of one particular transaction, while the .digital evidences may help in unearthing the entire consolidated data*

for the whole year. Such digital evidences should be linked to the physical evidences seized during the course of search to establish the genuineness of the data and also to quantify to the total unaccounted income.

“9.6 Handling the digital evidence at a later stage

In the Income Tax Department, the digital evidence stored is used in the assessment proceedings and at later stages in case of legal tangles. In order to maintain the sanctity of data stored/seized, there is a need to maintain a chain of custody while handling the digital evidence during the course of assessment proceedings and at later stages. Due to the lengthy legal proceedings involved, it may be needed to retain evidence indefinitely.

Hence, a chain of custody of digital evidence should be created in order to know the details of who is accessing data, if anyone who accessed the data had tampered with the data etc.”

13. After keeping in mind as to how the law wants digital evidences to be collected and used in assessment as per the Board mandate, as we go through this certificate, it comes up that it is a certificate which mentions of Pankaj Kumar Jain handing over certain electronic devices which were used by him and his family members. These digital evidences include email, Vaibhav Mac Book Pro, Parveen Kumar Jain Iphone XS, Vaibhav Iphone 12 Pro, vaibhav@jaincogroup.in mail and WD Element HDD 1TB.
14. In the certificate given by one Kishan Gupta, the Digital Forensic Examiner, he certifies that the data from these devices have been backed up and a master copy and working copy have been prepared. There are no signatures of any officer part of the search showing that in the

presence of an officer of the search, this exercise was conducted and as to how after this, data was backed up in 'master copy' and 'working copy' and how the two copies were handed over on conclusion of the search to any of the officers of investigation or search team.

15. More particularly with regard to phones of Pankaj Kumar Jain Iphone XS mentioned in the certificate MD5 hash value and SHA1 hash value have been reproduced but even IMEI of the device is not mentioned.
16. There is nothing in the assessment order as to how subsequently after the search and seizure operation leading to recovery of the mobile of Praveen Kumar Jain on 07.01.2021, the master copy and working copy were analysed by the investigation wing and how the same reached in the hands of the AO so as to have enabled the AO to take out and retrieve the image and use it as a part of evidence in the show cause notice issued on 23.11.2022 and so as to be further reproduced in the assessment order.
17. It also comes from the assertion of the AO in para 7.6 and findings of the Id. CIT(A) that they did not dispute the necessity of a certificate under section 65B of the Indian Evidence Act, 1872 and believing compliance of the same, the digital evidences have been relied.
18. However, we are of the considered view that none of the extensive provisions provided in the CBDT Manual providing instructions with regard to collection of digital evidences have been followed. Assessee

had very extensively made the submission in this regard in Ground No.2 before Id. CIT(A) but none of those contentions have been addressed by the Id. CIT(A). Rather in para 8.1 of the order in the case of Arti Garg, is considered Id. CIT(A) has made a wrong observation that this certificate meticulously details the device's identity i.e. IMEI number, chain of custody from seizure to forensic analysis, the imaging process employed and the integrity of the extracted data, thereby fulfilling the statutory requirement of section 65B(4) of the Indian Evidence Act, 1872.

19. Certificate reproduced in the assessment order is completely silent and then most importantly there is absolutely no mention of any chain of custody being maintained so as to be made available in any subsequent stage to add authenticity to that digital evidence relied.
20. The statements recorded with regard to this image stand retracted and therefore, all the more needed satisfaction of the rules of prudence mandating adherence to principals of law while collecting and using digital evidences.
21. The certificate under section 65B of the Indian Evidence Act, 1872 rather was needed when data of the digital device was retrieved to take out a digital image and to show that hash value recorded at the time of preparation of the section 65B certificate by Digital Forensic Examiner

matched with the hash value taken at the time of retrieving or extracting the electronic evidence which is not the case here.

22. Thus, we are inclined to sustain the challenge of the assessee before us in the two appeals holding that the electronic evidences relied lacks the legal sanctity and sufficient veracity, required, to draw the conclusive inferences on the digital evidence in the form of image of document. Corresponding Grounds No.2 and 3 deserve to be allowed.

23. In the result, both the appeals filed by the assesseees are allowed.

Order pronounced in the open court on this 14th day of January, 2026.

**Sd/-
(Vimal Kumar)
JUDICIAL MEMBER**

**Sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 14.01.2026
TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**