

**THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No.2120/Del/2024
(Assessment Year 2017-18)**

Gajender Singh D-115A, Lajpat Nagar, Sahibabad, Uttar Pradesh - 201005	Vs.	ITO, Ward-68(4) Civic Centre Minto Road Delhi - 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: ASAPS4768F		
Appellant	..	Respondent

Appellant by :	Ms. Megha Garg
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	21.10.2024
Date of Pronouncement	14.11.2024

O R D E R

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order passed by the ADDL/JCIT(A)-9, Mumbai, dated 06.03.2024 arising out of the order passed by Ld. ITO, Ward-68(4), Delhi, dated

19.12.2019 under Section 144 of the Act (hereinafter referred to as 'the Act') for Assessment Year 2017-18.

2. The assessee deposited Rs.9,97,000/- in his bank account lying with Central Bank of India Patparganj, Delhi, during demonetization period. Before that the assessee withdrew amount of Rs.4,80,000/- on 06.05.2016 and Rs.6,00,000/- on 07.05.2016. The said amount was withdrawn for the purpose of medical treatment as the assessee got paralytic attack. The assessee was under consistent medical treatment under the Dr. Ram Manohar Lohia, Hospital New Delhi, which is evident from the OPD registration card. The assessee is a retired government servant and pension have been received during the Financial Year 2016-17 of Rs.2,15,375/-. The deposit made during demonetization in the month of November 2016 out of the withdrawal made by the assessee on May 2016 has not found to be acceptable and, therefore, the same was added to the total income of the assessee which was further confirmed by the First Appellate Authority. Hence, the instant appeal.

3. Heard the parties, perused the records. Having regard to the explanation rendered by the assessee and keeping in view the ailment suffered by the assessee and the money withdrawn for medical treatment, the rejection of the same by the authorities below merely because there is gap of 6 months from the date of withdrawal and deposit which by chance happened during demonetization, is found to be not acceptable. Hence, the addition

is deleted. However, it is made clear that this matter will not be treated as precedent.

4. Assessee's appeal, is thus, allowed.

Order pronounced in the open court on 14.11.2024

Sd/-

(Madhumita Roy)
Judicial Member

Date 14.11.2024

Rohit: PS

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

ASSISTANT REGISTRAR

ITAT NEW DELHI