

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3167/Del/2024

Assessment Year: 2012-13

Raju Jain, House no. 638, Ward no. 31, Near Kile Housing Board Colony, Palwal-121102 PAN: AKWPJ 0669 C	<u>Vs</u>	Income-tax Officer, Ward-2(2), Faridabad.
APPELLANT		RESPONDENT
Assessee by	Shri v.B. Agrawal, CA	
Department by	Shri Sanjay Kumar, Sr. DR	
Date of hearing	14.11.2024	
Date of pronouncement	27.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060132708(1), dated 25.01.2024, in case no. CIT(A), Faridabad/10495/2019-20, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. Coming to the assessee's sole substantive ground challenging both the lower authorities' action making unexplained/ undisclosed income addition amounting to Rs. 19,62,200/- representing his cash deposits in bank account, the admitted factual position, which emerges from the case file is that he is engaged in wholesale

vegetable trading business, which falls in unorganized sector coupled with cash transactions only at predominant level.

3. This being the clinching case emerging from the appeal file, I hereby deem it appropriate that a lump sum addition of Rs. 2,00,000/- only would be just and proper with a rider that the instant estimation would not form a precedent in any other case or assessment year, as the case may be. The assessee gets relief of Rs. 17,62,200/- in other words. Necessary computation shall follow as per law.

4. This assessee's appeal is partly allowed in above terms.

Order pronounced in open court on 27.11.2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI