

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.3135/Del/2024  
Assessment Year: 2009-10

Sanjeev Kumar Garg, Nyadar Ganj, Dadri G.B. Nagar, Gautam Budh Nagar, Uttar Pradesh	<b>Vs.</b>	ITO, Ward-3(3), Noida
<b>PAN :AFWPG3729F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Yogesh Sharma, Sr. DR

Date of hearing	06.11.2024
Date of pronouncement	29.11.2024

**ORDER**

This assessee's appeal for assessment year 2009-10, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1064429554(1), dated 29.04.2024 involving proceedings under section 147 read with section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We accordingly proceeded *ex-parte* against him.

3. Learned Departmental Representative vehemently argues during the course of hearing that both the lower appellate authorities herein have rightly made the impugned section 68 unexplained cash credits addition representing the taxpayer's cash deposits in saving bank accounts.

4. Mr. Yogesh Sharma, Sr. DR's case accordingly is that this tribunal ought to confirm the impugned addition since the assessee has all along failed to explain the source of his cash deposits herein.

5. A perusal of the instant case file reveals that the assessee had attributed the source of the impugned cash deposits to the advances received from Sh. Abid and Sh. Alok on 17<sup>th</sup> and 10<sup>th</sup> June, 2008 amounting to Rs.6 lakhs and 4 lakhs, respectively in lieu of transferring his lands, whose sale deeds never materialised. The fact, however, remains that even if the said source is rejected, accumulation of family savings etc. could not be *per se* ruled out keeping in kind the taxpayers' socio-economic status. I, therefore, deem it appropriate that a lumpsum addition of Rs.4 lakhs only

would be just and proper with a rider that the same shall not be treated as a precedent. Assessee gets relief of Rs. 6 lakhs, in other words. Necessary computation shall follow, as per law.

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

***Order pronounced in the open court on 29<sup>th</sup> November, 2024***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 29.11.2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi