

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1007/Del/2024
Assessment Year: 2018-19

Anil Kumar Goel, S/o- Sh. Rameshvar, 339-Gumbad, Kairana D, Shamli, Uttar Pradesh	Vs.	Income Tax Officer, Ward-3(1)(4), Shamli
PAN :ARYPG7951K		
(Appellant)		(Respondent)

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

Date of hearing	07.11.2024
Date of pronouncement	03.12.2024

ORDER

This assessee's appeal for assessment year 2018-19, 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/250/2023-24/1057150955(1) dated 17.10.2023 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. Learned Departmental Representative vehemently argues during the course of hearing that both the lower authorities have rightly made section 68/69 addition of Rs.13,31,857/- after giving due benefit of his turnover in electronic goods during business. Learned Departmental Representative further submits that the assessee had in fact made cash deposits aggregating to Rs.1,25,76,490/-, which duly stands partly accepted except to the extent of the impugned addition. These relevant facts lead to an inference that the assessee's remaining cash deposits in fact represents his business income *per se* only as he had no other source. We therefore deem it appropriate in these peculiar facts that a lump sum addition at the rate of 10% NP thereupon would be just and proper with a rider that the same shall not be treated as a precedent. It is made clear in other words that the impugned addition of Rs.13,31,857/- has been upheld only to the extent of Rs.1,33,185/- only. Necessary computation shall follow as per law.
4. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court on 3rd December, 2024

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd December, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi