

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

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

**ITA No. 3765/Del/2023**  
**Assessment Year: 2017-18**

<b>Sandeep Kumar, 280, Kheri Jatt, Gurgaon-124105.</b>	<u>Vs</u>	Income Tax Officer, Ward-4, Rohtak.
<b>PAN: ATYPG 3119 R</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Naman Gupta, CA</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>16.12.2024</b>	
<b>Date of pronouncement</b>	<b>16.12.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2017-18 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and Order no. ITBA/NFAC/S/250/2022-23/1046474104(1) dated 26.10.2022, in case no. CIT(A), Rohtak/11145/2019-20 in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. Coming directly to the sole dispute between the parties regarding correctness of both the learned lower authorities' action making section 68/69A addition of Rs. 6,00,000/- representing cash deposits made during demonetization, it prima facie, emerges from the case file that he had cash in hand of Rs. 4,58,728/- and bank withdrawals in the relevant previous year figured at Rs. 2,00,000/-, respectively.

3. This being the clinching case emerging from the appeal file, it is deemed appropriate in larger interest of justice to restrict the impugned addition to a lump sum amount of Rs. 1,00,000/- only as neither the assessee has been able to file corresponding cash flow statement nor the department could point out any specific defect, with a rider that the instant estimation shall not be treated as a precedent. The assessee gets relief of Rs. five lakhs 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 16.12.2024.

**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