

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI (SMC) BENCH, NEW DELHI**

**BEFORESHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.649/Del/2024  
Assessment Year: 2011-12

Sudes Devi, VPO Karthan, Samalkha, Panipat, Haryana	<b>Vs.</b>	Income-tax Officer, Ward-4, Panipat.
<b>PAN : CPOPD3063H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None (Adjournment rejected)
Department by	Sh. Sahil Kumar Bansal, Sr. DR

Date of hearing	23.12.2024
Date of pronouncement	23.12.2024

**ORDER**

This assessee's appeal for assessment year 2011-12, 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/250/2023-24/1052895057(1) dated 17.05.2023 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Cases called twice. None appeared at the assessee's behest. I accordingly proceeded *ex parte* against the appellant.
3. Mr. Bansal (learned DR) vehemently argues during the course of hearing that both the learned lower authorities have rightly

initiated section 148/147 proceedings against the assessee after taking cognizance of her cash deposits amounting to Rs.45.01 lakh, made in the relevant previous year.

4. It is in this backdrop, I first of all adjudicate the grounds raised against validity of impugned reopening, that no *prima facie* tangible material was there in possession.

5. It emerges during the course of hearing that learned lower authorities rightly set into motion section 148/147 proceedings, as there indeed existed relevant tangible material in the appellant's case. I, accordingly, reject assessee's corresponding grounds in this appeal.

6. Next comes the assessee's sole substantive ground on merits that both the learned lower authorities have erred in law and on fact in treating her impugned cash deposits of Rs.45.01 lakh as unexplained.

7. A perusal of the case file indicates that the assessee had claimed an amount of Rs.35.25 lakhs as cash component derived from sale of her agricultural land. There is no dispute that even the learned Assessing Officer had, in fact, found her husband, Sh. Jasmer Singh to have owned and sold the corresponding

agricultural land admeasuring 18 Kanals and 16 Marlas. It is made clear that Shri Jasmer Singh has not been found to have made any cash deposits in his account. Faced with this situation, the only inference, which prima facie is drawn in assessee favour is that at least a major portion of her cash deposit, in fact, is in the nature of on-money derived by her husband and deposited in her account. The factual position would be hardly different regarding the latter component amounting to Rs.9.16 lakhs wherein the appellant appears to have admittedly claimed as lease money from 6 acres of agricultural land which is nowhere in dispute.

8. I, take into account totality of all these foregoing facts and quote (1994) 49 ITD 43 (Mum)(TM) Mrs. Malini R. Rele v/s ITO that although the assessee has not satisfactorily discharged her onus of proving source of impugned cash deposits amounting to Rs.45.01 lakhs, the fact also remains that at least significant or major portion of the impugned sum would indeed be covered under the head 'on-money', realized from sale of agricultural land and lease of land. I deem it appropriate in these peculiar facts to restrict the impugned addition to a lumpsum value of Rs.5,00,000/- and the assessee would get relief of remaining addition of Rs.40.01 lakh in

very terms. It is made clear that the instant estimation shall not be treated as a precedent.

9. This assessee's appeal is partly allowed.

*Order pronounced in the open court on 23<sup>rd</sup> December, 2024.*

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

Dated: 23 December, 2024.

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi