

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

**BEFORESHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.3075/Del/2023  
Assessment Year: 2010-11

Poonam Bhati W/o Sh. Ravinder, A-12, First Floor, Dahrampali Palace, Bhoja Market, Near Vinayak Hospital, Sector-27, Atta Noida, Gautam Budh Nagar.	<b>Vs.</b>	Income-tax Officer, Ward-2(4),Noida.
<b>PAN : ANNPB7976Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Amit Sharma, CA
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 2010-11 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/250/2023-24/1054379675(1) dated 14.07.2023 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. A perusal of case file indicates that learned assessing officer had treated the assessee's cash deposits of Rs.57,90,320/- as unexplained under section 68 of the Act; which in turn, stands restricted to Rs.39,40,320/- in lower appellate proceedings, after giving her credit of Rs.18.50 lakhs as involving cash sale consideration in lieu of agreement to sale of property.
4. It is in this factual backdrop that the tribunal now proceeds to deal with the correctness of the impugned addition. It is evident from the perusal of CIT(A)'s detailed discussion in pages 5 to 9 that the assessee had explained source of impugned cash deposits as her previous accumulated cash withdrawals, which she could neither explain satisfactorily nor the department could pin point any specific defects in her averments. Faced with this situation, it is deemed appropriate in these peculiar facts and larger interest of justice to treat an amount of Rs.28 lakhs as her accumulated withdrawals and savings etc. and to confirm remaining addition of Rs.11,40,320/- as unexplained deposits. Ordered accordingly. It is made clear that the impugned estimation shall not be treated as a precedent since the appellant

herein has filed her evidence of past withdrawals in case file.

Necessary computation shall follow.

5. 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