

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 558/Del/2024

Assessment Year: 2012-13

Surender Pal, A-01, Golf View Apartments, Plot no. 4, Sector 19-B, New Delhi-110075. PAN: ALQPP 0268 G	<u>Vs</u>	Income Tax Officer, Ward-67(2), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Paras, Adv.; &	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	16.12.2024	
Date of pronouncement	16.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against Commissioner of Income Tax (Appeals) Addl/JCIT(A), Mumbai's DIN and Order no. ITBA/APL/S/250/2023-24/1059940032(1) dated 19.01.2024, in case no. CIT(A), Delhi-21/11054/2019-20 in proceedings u/s 143(3) read with section 147 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. Learned counsel for the assessee presses for his first substantive ground only wherein both the lower authorities have made and sustained section 69A addition of Rs. 7.88 lacs treating corresponding cash deposit as unexplained, in the course of assessment as upheld in the lower appellate proceedings.

3. It prima facie emerges from a perusal of the case file that although the assessee has attributed sale of his cattle in the relevant preceding year as source of these cash deposits but he has not been able to substantiate the same all along. The fact also remains that accumulation of past savings, cash withdrawals etc. altogether cannot be ruled out in his case.

4. Faced with this situation, I deem it appropriate to restrict the impugned addition of Rs. 7,88,000/- to lump sum figure of Rs. 1.88 lakhs only keeping in mind the assessee's social economic status and delete the balance amount of Rs. 6,00,000/- in very terms. The Revenue's vehement contentions supporting the impugned addition are partly accepted therefore. 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