

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3656/Del/2024

Assessment Year: 2012-13

Neelam Gupta, Modi Bhawan, Opp. Modi Temple, Modingar, Ghaziabad-201204	<u>Vs</u>	Income-tax Officer, Ward-2(2)(1), Ghaziabad.
PAN: AGJPG 2026 R		
APPELLANT		RESPONDENT
Assessee represented by	Shri Santanu Kanungo, Adv.	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	19.12.2024	
Date of pronouncement	19.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1065131066(1), dated 26.05.2024, in case no. CIT(A), Ghaziabad/11480/2019-20, in proceedings u/s 147 read with section 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. Learned departmental representative vehemently argued during the course of hearing at the outset that both the lower authorities have rightly treated the assessee's cash deposits of Rs. 12,85,020/- as unexplained, in the course of

assessment framed on 07.12.2019 and upheld by the learned CIT(A)/NFAC in lower appellate finding.

3. I have given my thoughtful consideration to vehement rival submissions against and in support of impugned addition. Learned counsel for assessee submits that the source of the assessee's impugned cash deposits is the assessee's past savings being received from time to time from family members and relatives. It is further highlighted that this assessee also draws some taxable income as well which may not be exactly quantifiable. The fact remains that neither the assessee has been able to plead and prove all the relevant facts to this effect nor such accumulation and past withdrawals etc. could be altogether ruled out in her case. Faced with this situation I deem it appropriate that a lump sum addition of Rs. 5,85,020/- would be just and proper with a rider that the same shall not be treated as a precedent. The assessee get relief of Rs. 7,00,000/- 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 19.12.2024.

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