

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 1605/Del/2024 : Asstt. Year: 2010-11**

Lokesh Verma, C/o C. S. Anand, Adv., 104, Pankaj Tower, 10 LSC, Savita Vihar, New Delhi-110092	Vs	Income Tax Officer, Ward-58(7), New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. ACUPV0723B</b>		

**Assessee by : Sh. C. S. Anand, Adv., Ms. V. Yadav  
& Sh. Sarthak Upadhyay, Adv.  
Revenue by : Sh. Sahil Kumar Bansal, Sr. DR**

**Date of Hearing: 26.12.2024**

**Date of Pronouncement: 26.12.2024**

**ORDER**

This assessee's appeal for Assessment Year 2010-11, arises against the order of Addl./JCIT(A)-1, Pune dated 15.02.2024 in DIN & order No. ITBA/APL/S/250/2023-24/1060977372(1), in proceedings u/s 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Learned counsel submits at the outset that the assessee does not wish to press his corresponding substantive ground challenging notional income addition of Rs.1.60,000/- keeping in mind smallness thereof. Rejected accordingly.
4. Next comes the second substantive issue between the parties i.e. correctness of the learned authorities action treating his cash deposits of Rs.14,65,900/- as unexplained u/s 68 of

the Act. It has come on record that the assessee is engaged in transport booking activities wherein possibility of majority of the transaction in cash only in such an unorganized sector could not be altogether ruled out. Learned counsel invites the bench's attention to the Assessing Officer's remand report as well wherein he has duly admitted the assessee's said regular business. It is in these peculiar facts that the tribunal is of the considered view that a lump sum addition of Rs. 2,00,000/- only would be just and proper with a rider that the same would not be treated as a precedent. The assessee gets relief of Rs. 12,65,900/- in other words. Necessary computation shall follow as per law. It is made it clear before parting that the instant estimation is based on the peculiar facts of the case only.

5. This assessee's appeal is partly allowed in above terms.  
Order Pronounced in the Open Court on 26/12/2024.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 26/12/2024**

\*Subodh Kumar, Sr. PS\*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**