

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

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

**ITA No. 3789/Del/2024 : Asstt. Year: 2012-13**

Anita Goyal, 40-TA, Apartment Sector-15, Rohini, New Delhi-110085 (APPELLANT)	Vs	Income Tax Officer, Ward-36(6), New Delhi-110002 (RESPONDENT)
<b>PAN No. AIRPG1378E</b>		

**Assessee by : Sh. Akarsh Garg, 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 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 15.12.2022 in DIN & order No. ITBA/NFAC/S/250/2022-23/1048023403(1), in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing with the able assistance coming from both the parties that the learned lower authorities herein; and more particularly, the Assessing Officer had treated the assessee's entire cash deposits of Rs.10,53,000/- made in the relevant previous year, as unexplained which has been upheld to the extent of Rs.8,63,000/- in the lower appellate proceedings after giving her "Streedhan" credit amounting to Rs.1,90,000/-.

4. It is in this factual backdrop that the learned counsel; after having not pressed assessee's legal ground, raises her single substantive argument that although she is a house wife, but, at the same time, the learned lower authorities could not have denied her benefit of past accumulated savings including withdrawals and various gifts in her children's case as well.

5. Mr. Bansal couldn't disputes the fact that some past savings in assessee's case keeping in mind her social economic status could not be altogether ruled out. I therefore, deem it appropriate in these peculiar facts and in the larger interest of justice that the impugned addition of Rs.8,63,000/- ought to be confirmed only to the tune of Rs.2,63,000/- with a rider that the same shall not be as a precedent. The assessee get relief of Rs.6,00,000/- in other words. Necessary computation shall follow.

6. Delay of 555 days is condoned going by the assessee's averments in her condonation petition.

7. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 26/12/2024.

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

**Dated: 26/12/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**