

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1849/Del/2025 : Asstt. Year : 2012-13

Punam Arya, G-2, Plot No. 79, Gyan Khand-1, Indirapuram, Ghaziabad-201014 (APPELLANT)	Vs	Income Tax Officer, Ward-2(2)(1), Ghaziabad-201002 (RESPONDENT)
PAN No. ASQPA2598H		

**Assessee by: Sh. K. Sampath, Adv. &
Sh. V. Raj Kumar, Adv.**

Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR

Date of Hearing: 04.06.2025	Date of Pronouncement: 04.06.2025
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ORDER

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1074358947(1) dated 11.03.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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

3. A perusal of the instant case file indicates that the Assessing Officer herein had framed his assessment in the assessee's case on 15.11.2019 adding her unexplained investment in property purchases of Rs.34,00,000/- which has been restricted to Rs.16,95,500/- {Rs.7,50,000/- (Rs.11,00,000/- paid in cash contribution of Rs.3,50,000/- as her "stridhan" not explained)} and cash deposits in bank

accounts of Rs.9,45,500/-; respectively. This is what leaves the assessee aggrieved.

4. I have given my thoughtful consideration to both the parties' respective vehement contentions. It is noticed that the assessee's husband Sh. Bihari Lal Arya had infact made the entire payments through banking channel. So far as the assessee's personal contribution of "stridhan" amounting to Rs.3,50,000/- is concerned, it could safely be assumed keeping in mind her the socio-economic status that the same ought to have been treated as explained expenditure only. That being the case, the impugned entire addition of Rs.16,95,500/- stands deleted since the assessee's husband had made the entire payment in above terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 04/06/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 04/06/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR