

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 2766/Del/2025 : Asstt. Year : 2011-12

Late Sh. Mangat Singh Through L/H Sh. Mukesh Tyagi, H. No. 908, Near Jatt Mandir, Garh Delhi Road, Chamri, Hapur, Uttar Pradesh-245101	Vs	Income Tax Officer, Ward-3(4), Hapur, Utttar Pradesh
(APPELLANT)		(RESPONDENT)
PAN No. LBQPS1077P		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 17.07.2025

Date of Pronouncement: 17.07.2025

ORDER

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1053138503(1) dated 24.05.2023, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee/appellant's behest. He is accordingly proceeded *ex-parte*.

3. Learned departmental representative vehemently argues during the course of hearing that both the lower authorities herein have rightly treated the assessee's cash deposits of Rs.14,51,550/- as representing his unexplained investment u/s

69 of the Act vide assessment order dated 07.12.2018 and upheld in the lower appellate discussion.

4. Faced with this situation, the tribunal hereby notes from a perusal of CIT(A)/NFAC's lower appellate discussion that the assessee's joint account herein maintained with his son Sh. Mukesh Tyagi had cash deposits of Rs.29,03,100/- wherein he sought to explain all along that the same represents cash component of sale consideration of his immovable property sold/transferred in the relevant previous year. It is made clear that the assessee's above sold/transferred of his immovable propert(ies) herein has nowhere been disputed by the learned lower authorities. It is in view of these clinching facts that the necessary inference which could be drawn in assessee's favour is that the impugned cash deposits are his on-money only although not satisfactorily explained and reconciled before the learned lower authorities. I thus deem it appropriate in the larger interest of justice to conclude that a lump sum addition of Rs.1,00,000/- only in the given facts and circumstances would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.12,05,550/- out of the addition amount confirmed to the tune of Rs.13,05,550/- in the CIT(A)/NFAC lower appellate discussion in other words. Necessary computation shall follow as per law.

5. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 17/07/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 17/07/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR