

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : “SMC”/ DEHRADUN]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 98/DDN/2025 (A.Y 2017-18)

Mansoor Alam Siddiqui House No. 58, Silver Height, Near MaharashiVidyaMandir School, Dehradun- Uttarakhand 248001 PAN: AAOPSI59IC	Vs.	Income Tax Officer AayakarBhawa, 13-A Subhash Road, Dehradun Uttarakhand
Appellant		Respondent
Assessee by	Sh. Amit Goel, CA & Sh. Pranav Yadav, Adv	
Revenue by	Sh. Amar Pal Singh, JCIT, DR	
Date of Hearing	08/08/2025	
Date of Pronouncement	13/08/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 28/03/2025 for the Assessment Year 2017-18.

2. Brief facts of the case are that, an assessment order came to be passed on 13/11/2019 u/s 143(3) of the Income Tax Act, 1961 ('Act' for short) by making an addition of Rs.6,64,000/- u/s 69A r.w Section 115BBE of the Act on account of cash deposited during the demonization period. Aggrieved by the assessment order dated 13/11/2019, the Assessee preferred an Appeal before the Ld. CIT(A).

The Ld. CIT(A) vide order dated 28/03/2025, dismissed the appeal of the Assessee. As against the order of the Ld. CIT(A) dated 23/03/2025, the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Assessee is a senior citizen and retired as Wing Commander of Indian Air Force and filing regular income tax returns. Further submitted that the Assessee deposited the cash during the demonetization period and the Assessee has proved the source of the same before the A.O. that the said amount of Rs.6,64,000/- was out of past savings, admitted agricultural income and also savings of Assessee's mother who reached heavenly abode. Thus, sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative relying on the order of the lower authorities sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. Admittedly, the Assessee has served the Air Force and retired as Wing Commander after completing his service. It is also not in dispute that the Assessee had declared the agriculture income of Rs. 4,00,000/- in his ITR and the Ld. A.O. has not raised any objection on the agriculture income and the same found to be genuine by the Department. Assessee has been filing regular income tax return for more than three decades and considering the above facts

and circumstances, we find no reason to make the addition of Rs.6,64,000/- by the A.O. on the basis of mere surmise without giving any credential to the above facts. Thus, in our considered opinion, the Ld. CIT(A) committed error in confirming the impugned addition made by the A.O. In view of the above, we allow the Grounds of Appeal of the Assessee, set aside the order of the Ld. CIT(A) and delete the addition made by the A.O. which has been confirmed by the Ld. CIT(A).

6. In the result, the Appeal of the Assessee is allowed.

Order pronounced in the open court on 13th August, 2025

Sd/-

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Date:- 13 .08.2025

R.N, Sr.P.S*

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**

