

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 4361/Del/2025**

**Assessment Year: 2011-12**

<b>Vijay Singh, Vill. Dighot, Tehsil Hodal, Palwal (Haryana)</b>	<b><u>Vs</u></b>	Assessing Officer, Ward 2(5), Faridabad.
<b>PAN: CWNPS 4798 A</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Anand Kumar Pandey, Adv. &amp; Shri arvind Soni, CA</b>	
<b>Department represented by</b>	<b>Shri Manoj Kumar, Sr. DR</b>	
<b>Date of hearing</b>	<b>20.08.2025</b>	
<b>Date of pronouncement</b>	<b>20.08.2025</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal ITA no. 4361/Del/2025 for assessment year 2011-12 arises against CIT(A)/ NFAC, Delhi's order dated 29.07.2024 (DIN & Order No. ITBA/NFAC/S/250/2024-25/1067109926(1), in proceedings u/s 147 read with section 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case files perused.

2. Learned counsel vehemently submits during the hearing that both the lower authorities herein have erred in law and on facts in treating the assessee's entire

cash deposits of Rs. 25,50,500/- as unexplained; in assessment order dated 23.12.2025 and upheld in the lower appellate discussion.

3. That being the case, the tribunal hereby notices that the assessee had already declared business turnover in building construction material etc. to the tune of Rs. 20,45,600/- u/s 44AB of the Act. It is thus clear in other words that the assessee's business activity is not in dispute. It is, therefore, deemed it appropriate in this backdrop that the assessee's impugned cash deposits; although not specifically reconciled or verified by both the lower authorities; prima facie represents his business turnover which deserves to be assessed at the presumptive rate of 8%. Ordered accordingly. Learned Assessing Officer is directed to finalize his consequential computation in very terms subject to a rider that the same shall not be treated as a precedent.

This assessee's appeal is partly allowed in very terms.

Order pronounced in open court on 20.08.2025

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI