

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.2827/दिल्ली/2025 (नि.व. 2012-13)
ITA No.2827/DEL/2025 (A.Y.2012-13)

Surender Singh,
S/o Shri Murari Lal, VPO Mohna,
Ballabgarh, Haryana 121004
PAN: CLIPS-1424-F
बनाम Vs.

..... अपीलार्थी/Appellant

Income Tax Officer, Ward-2(4),
Faridabad, Haryana 121004

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Arvind Soni, Chartered Accountant

प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, SR.DR

सुनवाई की तिथि/ Date of hearing : 15/07/2025

घोषणा की तिथि/ Date of pronouncement: : 15/07/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax(Appeals)-1, Bengaluru (hereinafter referred to as 'the CIT(A)') dated 31.03.2025, for Assessment Year 2012-13.

2. The solitary issue raised by the assessee in the present appeal is against confirming addition of Rs.15,91,000/- on account of unexplained cash deposits in the bank account of the assessee.

3. Shri Arvind Soni, appearing on behalf of the assessee submits that during the period relevant to assessment year under appeal, the assessee over the

period of 12 months had deposited Rs.15,91,000/-. To substantiate his contention, he referred to summary of cash deposits and cash withdrawals during Financial Year 2011-12 at page no. 6 to 8 of the paper book. He submitted that total turnover of the assessee, during the relevant period was Rs.21,42,500/- out of which cash turnover was Rs.15,91,000/-. The cash deposits in the bank represents cash turnover of the assessee. He further contended that apart from deposits from cash business receipts, the assessee had made withdrawals from his bank account amounting to Rs.21,42,500/-. The assessee has filed return of income on presumptive tax basis u/s. 44AD of the Income Tax Act,1961(hereinafter referred to as 'the Act') as the total turnover of the assessee was far below the limit of Rs.1,00,00,000/- . The Assessing Officer (AO) has accepted the total turnover of the assessee but has made addition of the cash deposits which are part of the total turnover. He thus, he prayed for deleting the addition.

4. Per contra, Shri Manoj Kumar representing the department submitted that the CIT(A) has examined the summary of cash deposits and cash withdrawals and has rejected the same. The Id. DR placed reliance on the findings of the AO and the CIT(A). He prayed for dismissing appeal of the assessee.

5. Both sides heard, orders of the authorities below examined. The assessee has placed on record summary of cash deposits and cash withdrawals during Financial Year 2011-12 and has also placed on record bank statement. The total turnover of the assessee is Rs.21,42,500/-, the assessee in return of income has declared gross total income of Rs.2,54,938/- including business profit on presumptive basis Rs.2,51,120/-. The AO has accepted the profit declared by the assessee. The cash deposits in the bank account are part of business receipts. The

assessee has sufficient cash for deposit in the bank from business receipts as well as earlier withdrawals from the bank. The addition of Rs.15,91,000/- is unwarranted, hence, deleted.

6. In the result, impugned order is set aside and appeal of the assessee is allowed.

Order pronounced in the open court on Tuesday the 15th day of July, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 18/09/2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI